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# FISCAL REGULATIONS

OF THE

UNITED STATES  
DEPARTMENT OF  
AGRICULTURE

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EFFECTIVE  
JANUARY 1, 1922



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UNITED STATES DEPARTMENT OF AGRICULTURE,  
*Washington, D. C., September 27, 1921.*

The honorable the SECRETARY OF AGRICULTURE.

SIR: The undersigned Advisory Committee on Finance and Business Methods submits herewith a draft of the revised Fiscal Regulations of the Department of Agriculture with the recommendation that they be issued as of January 1, 1922.

Respectfully submitted.

A. ZAPPONE, *Chairman.*  
R. M. REESE,  
ALEX. MCC. ASHLEY,  
ROY HEADLEY,  
*Advisory Committee on Finance  
and Business Methods.*

Approved:

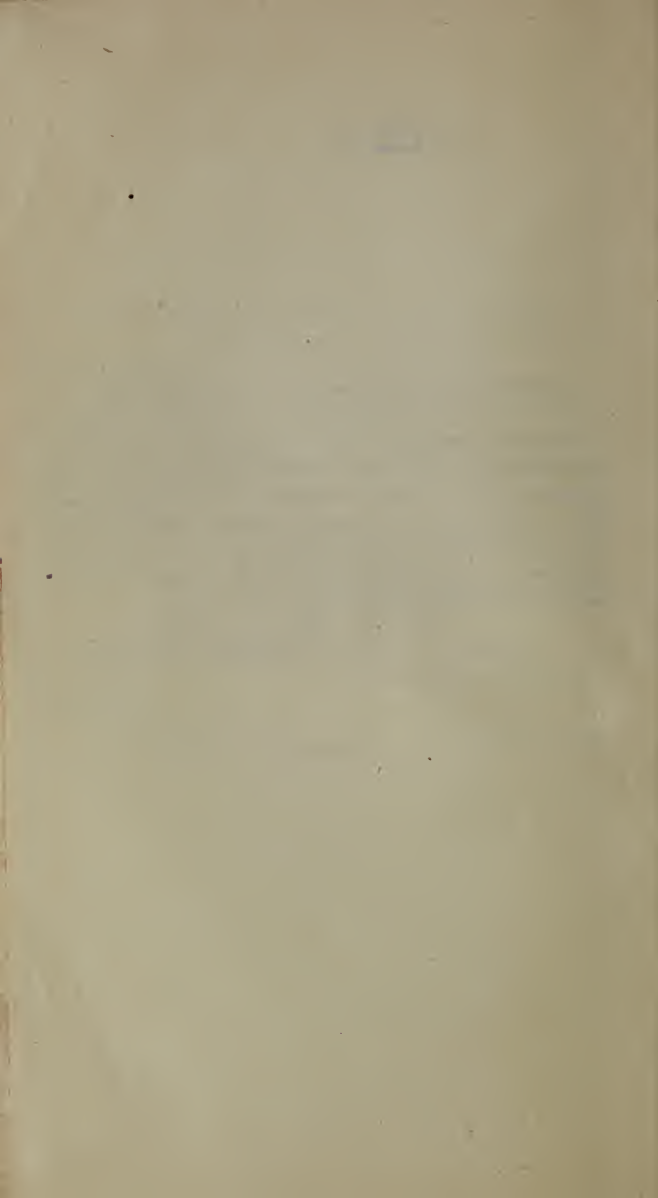
HENRY C. WALLACE,  
*Secretary of Agriculture.*

350968

UNITED STATES DEPARTMENT OF AGRICULTURE,  
*Washington, D. C., October 7, 1921.*

Under the authority conferred upon the Secretary of Agriculture by law, the following regulations are prescribed to govern the fiscal transactions of the department. These regulations shall become and be effective on and after January 1, 1922, and shall supersede all prior rules, regulations, orders, and memoranda relating to the fiscal transactions of the Department of Agriculture.

HENRY C. WALLACE,  
*Secretary of Agriculture.*



**FISCAL REGULATIONS**  
**OF THE**  
**U. S. DEPARTMENT OF AGRICULTURE.**  
**ACCOUNTING.**

**1. Terms Construed.**—For the purposes of these regulations the following terms shall be construed, respectively, to mean:

(a) The department: The United States Department of Agriculture.

(b) The Secretary: The Secretary or the Acting Secretary of Agriculture.

(c) Bureau: Any bureau, service, independent division, independent office, or independent committee, or the library of the United States Department of Agriculture, the office of the Solicitor being an independent office, and the remaining subdivisions of the office of the Secretary, unless otherwise directed by the Secretary from time to time, together constituting a separate independent office.

(d) Chief of bureau: The administrative head of any bureau, service, independent division, independent office, or independent committee, or of the library of the United States Department of Agriculture.

(e) Contingent fund: The appropriation for "Miscellaneous expenses, Department of Agriculture," of any fiscal year.

(f) Supplies: All articles purchased for official use, including equipment, materials, apparatus, and job work.

**2. General Authorizations by Secretary.**—The Secretary, on or before the beginning of each fiscal year, will issue a general letter of authorization to each chief of bureau, authorizing him, during that year, within the terms of the appropriations for his bureau, and in con-

formity with law, the decisions of the Comptroller General, and the Fiscal Regulations, (a) to direct employees of his bureau to perform travel within the continental United States, in Alaska, and in Canada or Mexico when incident to travel between points in the United States, and to allow per diems in lieu of subsistence, when desirable, at rates fixed in accordance with the provisions of paragraph 36; (b) to issue purchase orders for supplies and for job work in amounts fixed in accordance with the provisions of paragraph 63; (c) to issue authorizations for the publication of advertisements, notices, and proposals in newspapers designated for the purpose by the Secretary; (d) to purchase medicines for personal use of employees who are injured or disabled while performing official work; (e) to incur such other expenses as may be necessary properly to carry on the work of the bureau (except for the purchase of passenger-carrying motor-driven vehicles); and (f) to empower his subordinates to direct travel and incur necessary expenses within the limits of the authority conferred on him by his letter of authorization from the Secretary.

**3. Specific Authorizations by Secretary.**—The Secretary will issue specific individual letters of authorization in all cases involving (a) travel outside the continental United States, except travel in Alaska, and in Canada or Mexico when incident to travel between points in the United States; (b) travel and other expenses to be paid from the contingent fund of the department; (c) travel for the purpose of attending meetings or delivering lectures not otherwise provided for in the administrative regulations; (d) travel by persons not in the employ of the Government in connection with or furtherance of proposed or current activities of the department; (e) the purchase of passenger-carrying motor-driven vehicles when authorized by law; and (f) advertisements, notices, or proposals in newspapers other than those mentioned in paragraph 2 (c).

**4. Bureau Authorizations must be Specific.**—Each bureau letter authorizing travel will specify the points

between which, or the area within which, travel is to be performed, the object of the travel, whether actual expenses or per diem will be allowed, the appropriation from which payable, and the permanent station and the temporary headquarters, if any, of the employee. Maximum expenditures under a letter of authorization shall be indicated in such letter or in a separate letter of allotment. If per diem in lieu of subsistence, or mileage in lieu of actual operating expenses of personally-owned motor vehicle is allowed, the rate must be fixed.

**5. Administrative Examination and Payment of Accounts.**—In order to secure a proper administrative examination of public accounts, before their transmission to the General Accounting Office for audit, the following procedure will obtain:

(a) All accounts, whether in the form of pay rolls, vouchers, or otherwise, shall be paid by the disbursing clerk, except freight accounts (see section *b*) and those authorized by sections (*g*) and (*h*) of this paragraph to be paid by fiscal agents outside of Washington.

(b) All freight accounts, after an administrative examination in the bureau to which they pertain, will be forwarded through the disbursing clerk of the department to the General Accounting Office for direct settlement.

(c) The administrative head of each bureau shall make a full and complete administrative examination of all accounts of his bureau; shall exercise every precaution to safeguard the expenditure of funds in conformity to law and to the necessities of the work of the department; shall see that there is no waste or misapplication of funds or improper vouchering; and shall cause all members of his staff whose duties lie in this field to exercise the same precautions. Except as the Secretary shall otherwise direct from time to time, for the purposes of this section, the chief clerk of the department shall be the administrative head of the Office of the Secretary (exclusive of the Office of the Solicitor), and accounts therein, prior



to approval by the chief clerk, shall be examined by the Office of Inspection.

(d) In making the administrative examination the administrative head of the bureau shall:

(1) In case of compensation of an employee, verify rate of compensation, check the number of days of service and leave of absence with or without pay, and, if the person concerned is about to retire from the service, ascertain his accountability for property.

(2) In case of travel expenditures, see that each item in the voucher is authorized by the letter of authorization or otherwise.

(3) In case of purchase of supplies, see that each item in the voucher complies with the requisition or contract of purchase, that each article has been delivered, and that the price is in accordance with the requisition or contract, or, if the purchase was in open market, that it was made in accordance with law.

(4) In case of all other accounts, see that each item in the voucher complies with the requisition or contract, fiscal regulations, and law applicable to such items.

(5) In all cases, see that unusual items or expenditures are sufficiently explained; suspend or disallow each item or portion thereof not covered by the requisition, contract, or letter of authorization, or not allowed by the fiscal regulations, or forbidden by law or by any decision of the Comptroller General; prepare waivers, when necessary, for the approval of the Secretary; see that computations and extensions are correct; see that applicable appropriations are available, and that unexpended balances thereof are sufficient to pay all approved accounts; ascertain in each account the correct amount of such items as are proper claims against the United States, and approve only such items.

(e) After deducting amounts suspended or disallowed the administrative head of the bureau shall approve the account and transmit the same to the disbursing clerk for payment.



(*f*) After ascertaining that the approval of the administrative head of the bureau is genuine, that the extensions and additions are correct, that there is an appropriation out of which the account is legally payable, and that there is an unexpended balance of such appropriation sufficient for the payment, the disbursing clerk shall pay each account so approved and transmitted to him, subject to his right to obtain an advance decision of the Comptroller General.

(*g*) In each district of the Forest Service having headquarters outside of Washington, the Forester shall make a full and complete administrative examination, in the manner prescribed by section (*d*), by and through the district forester, of all the accounts of that district. Each such district forester shall ascertain the total of and approve the accounts for his district, as prescribed in section (*e*), and transmit the same to the bonded fiscal agent of his district for payment. After ascertaining the facts in respect thereto, as prescribed in section (*f*), the fiscal agent having headquarters outside of Washington shall pay each account for his district, so approved and transmitted to him, and send the same to the Forester.

(*h*) Accounts payable by special fiscal agents outside of Washington, pursuant to special authority from the Secretary, shall, after payment, be examined and approved by the administrative heads of the bureaus to which they, respectively, relate, in compliance with sections (*d*) and (*e*).

(*i*) Accounts paid by fiscal agents outside of Washington, pursuant to sections (*g*) and (*h*), shall be transmitted to the disbursing clerk of the department, who shall take off the totals to be carried to the appropriation ledger and shall forward such accounts, without audit, to the General Accounting Office.

**6. Adjustment of Disallowances.**—The chief of each bureau shall see that suspensions and disallowances in accounts approved by him are adjusted within a reasonable time. In case of any improper expenditure and subse-

quent disallowance of the same by the General Accounting Office, such steps shall be taken as may be lawful and appropriate to ascertain the responsibility therefor, and to recover for the Government the amount of funds misused, misapplied, misappropriated, or otherwise improperly expended. In case of dispute as to the facts, the decision of the Secretary, after opportunity for hearing has been afforded to the individuals concerned, shall be conclusive upon the employees of the department.

**7. Accounting Forms.**—The following accounting forms are prescribed by the department, and the data needed to make a proper administrative examination of accounts and establish a legal claim against the United States must be completely filled in thereon:

*Form 1.*—Pay roll for personal services in the District of Columbia. (Subvoucher, Form 1a.)

*Form 2.*—Pay roll for personal services outside of the District of Columbia.

*Form 2a.*—Pay roll for personal services outside of the District of Columbia, with attached memorandum copy. (For use of field disbursing agents.)

*Form 3.*—Pay voucher for personal services.

*Form 3a.*—Pay voucher for personal services, with attached memorandum copy. (For use of field disbursing agents.)

*Form 4.*—Public voucher for reimbursement of traveling, and station, and field expenses, and for payment of per diem. (Subvouchers, Forms 4b and 4c.)

*Form 4a.*—Public voucher for reimbursement of traveling, and station, and field expenses, and for payment of per diem, with attached memorandum copy. (For use of field disbursing agents.)

*Form 5.*—Public voucher for purchases and services other than personal.

*Form 5a.*—Public voucher for purchases and services other than personal with attached memorandum copy. (For use of field disbursing agents.)

*Form 6.*—Public voucher for advertising and authority to publish advertisement.

*Form 100.*—Public voucher for advance of funds.

*Form 101.*—Public voucher for traveling expenses paid from funds advanced. (Subvouchers, Forms 4b and 4c.)

Standard vouchers for transportation of passengers, freight, and express are furnished by the Public Printer upon request.

**8. Preparation of Salary Accounts.**—When two or more employees are serving at the same field station their salary accounts may be rendered by the official in charge on a pay roll Form 2. When serving alone an employee should render his salary account on voucher Form 3. The amount due at an annual or monthly rate, or for fractional parts of a month, should be ascertained from the Department Salary Tables. (See Appendix.) The exact period of service should be stated, with inclusive dates. If the salary be at an annual or monthly rate, Sundays and holidays will be included in the period of service.

The correctness of every service voucher as to the period of service and the actual performance thereof must be established by the certificate of the chief of bureau or other official, designated by him, having immediate supervision of the service therein set forth.

In all cases of a new appointment, promotion, or reduction in grade involving a change in rate of compensation, or transfer from one bureau to another, sheet and line reference must be shown. In addition all Form 3 vouchers covering services of employees who come within the retirement act of May 22, 1920, shall indicate absence without pay, with inclusive dates, changes in name or designation, and effective dates of promotion, demotion, resignation, termination of appointment, or other action which might affect the retirement record of the Department. Similar information shall also be indicated in the "Remarks" column of pay rolls opposite the name of the employee concerned.

**9. Preparation of Accounts for Rent, Supplies, and Services Other than Personal.**—Every account for rent, or for supplies furnished, or services (other than personal services) rendered by any person or persons not officially connected with the department or by any firm or corporation, should be prepared upon a Form 5 voucher, in the name of the individual, firm, or corporation to whom payment is legally due. Accounts for rent of land, buildings, or rooms should contain a concise description of the premises rented, a statement of the period, with inclusive dates, for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the letter of authorization under which the expense was incurred. If the premises be held under a lease, the voucher should be prepared in the name of the lessor, whether he be the owner or merely the agent for the company; if there be no lease, the voucher should be made in the name of the owner, whether individual, firm, or corporation. Accounts for supplies and services other than personal should be fully itemized, showing quantity and unit price, and the date of each item thereof should correspond with the date of actual delivery or performance. Accounts for rent or services (other than personal services), for fractional parts of a month, if charged for at a per annum or monthly rate, should be computed on the basis of the number of days which actually occur in the month covered by the account. For example, in a 30-day month one-thirtieth of the monthly rate should be allowed for each day the premises were occupied or the service rendered, and in a 31-day month one thirty-first of the monthly rate should be allowed.

**10. Lost Checks.**—Immediately upon the loss of a check the owner should notify the disbursing clerk or other fiscal agent of the department in writing, giving, if

possible, the date, the number, and the amount of the check, in order that payment may be stopped immediately by that officer. He should then make every effort possible to trace the check through postal and other channels, which action, with the result thereof, should be made the subject of a supplementary report to the disbursing clerk or fiscal agent. In case the check is not found when the second report is made, the party of interest will receive from the department a blank bond of indemnity for execution and return with an accompanying affidavit setting forth the circumstances attending the loss of the check. After the expiration of 30 days from the date of the original check a duplicate will be issued. In case a check reported lost is subsequently found, no attempt should be made to cash the same until the disbursing clerk, or other fiscal agent to whom notice of loss has been given, has been notified.

**11. Responsibility for Funds Due the United States.**—Moneys due the United States should be collected or received by only such officers, employees, or agents of the department as have been duly authorized to collect or receive same. All moneys received from whatever source for the use of the United States shall be immediately transmitted by the officer, employee, or agent of the department receiving same to the disbursing clerk of the department or to the proper fiscal agent, to be receipted for by him and promptly paid into the Treasury of the United States. Even in cases where the ultimate disposition of moneys received has not been fully determined, such moneys shall be immediately transmitted to the disbursing clerk or fiscal agent for safekeeping pending final instructions to him as to their disposition. Remittances should be made in the form of postal or express money orders, certified checks, bank drafts, or cashiers' checks, drawn payable to the order of the "Disbursing clerk, Department of Agriculture," or the proper fiscal agent, or designated depository, but personal checks may be ac-



cepted from parties of known responsibility. Unless the circumstances make it unavoidable, cash should not be accepted. Bureau financial clerks and other officers, employees, or agents of the department who make collections of amounts in refund of overpayments, disallowances, unused portions of scrip books, mileage books, or railroad tickets, or who receive the proceeds from the sale of Government property or funds from any other source authorized by law, will be held personally responsible for any loss of such moneys that may occur while same are in their possession pending transmission to the disbursing clerk or fiscal agent.

**12. Detail of Employees as Special Deputy Fiscal Agents.**—Clerks, officers, or other employees of the Forest Service may be temporarily detailed to the office of the district fiscal agents, as special deputy fiscal agents, under the direction of and subject to supervision of the district fiscal agent, for the purpose of making cash payments to fire-fighting and other crews; and, when necessary, these employees and employees of the Bureau of Public Roads may also be designated to act as special deputy fiscal agents under the district fiscal agents of the Forest Service for the purpose of making cash payments to laborers, and for the purchase of materials in case of emergency in connection with the construction and maintenance of roads and trails under the 10 per cent forest road and trail provision, section 8 of the Federal aid road act, general improvement funds, and, with the prior approval of the Secretary, specific cooperative funds deposited for road improvement work; all such special deputy fiscal agents to furnish bond in a sum not exceeding \$5,000 each, drawn in favor of the United States, said bond to be fixed by the Forester at an amount sufficient to cover any funds advanced. Such bonds shall be filed in the office of the Forester.

**13. Affidavits and Acknowledgments in Connection with Prosecutions.**—Affidavits and acknowledgments in connection with the preparation of cases for prose-

cution under the laws of the United States should be executed, when practicable, (a) before a clerk of a United States court; (b) before a United States commissioner; (c) before a notary public; or (d) before a justice of the peace having authority to administer oaths and affirmations, preference being given to the officials in the order named. When executed before an officer not having a seal, a certificate from the clerk of the court or other officer having charge of the records of the appointment or election of the officer before whom the oath is executed should be attached. When it is necessary to appear before a notary or justice of the peace, owing to the impracticability of reaching the first or second named officials, notarial and justice of the peace fees will be allowed if not in excess of the legal rate authorized by the State laws at the time the services are rendered. Payment of fees should not be made to clerks of United States courts or to United States commissioners as no allowance will be made for such fees.

### PERSONAL SERVICES.

**14.—Appointment and Oath of Office.**—Except temporary assistants and laborers outside of Washington employed, subject to civil-service rules, under letters of authority every person entering the service of the department will be appointed by the Secretary at a specified rate of compensation. In no circumstances will an appointment be issued the compensation under which is payable from the contingent fund of the department, nor will an appointment be issued under any lump-fund appropriation for service in the District of Columbia unless such appropriation contains specific authority for employment in the District of Columbia. An oath of office <sup>1</sup>

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<sup>1</sup> "I, ———, do solemnly swear that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God."

must be executed and filed with the bureau before the first payment of salary will be made <sup>2</sup> in all cases of (a) original appointment, promotion, demotion, or transfer from one position to another on a statutory roll; (b) of an original appointment on a lump-fund roll; or (c) of a transfer from the statutory roll of one bureau to a lump-fund roll of another bureau. An employee performing continuous service in the same bureau will not be required to take an additional oath of office in case of (a) promotion, demotion, or transfer from one lump-fund roll to another; (b) transfer from the statutory to a lump-fund roll; or (c) reassignment or other change of status on a lump-fund roll.

**15. Travel Expenses Incident to Reporting for Duty.**—When original appointments are made, expense of travel incident to reporting for duty will not be paid by the department in the case of an employee on a statutory roll nor in any other case unless specifically authorized in the appointment or contract of employment of the employee. No appointment shall be made on the lump-fund roll with a view to transfer to the statutory roll, nor shall any assignment be made to a point other than the place at which permanent service is to be performed, for the sole purpose of securing for an employee payment of travel expense incident to reporting for duty at his permanent station.

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<sup>2</sup> Oaths of office when required must be taken without expense to the United States. They may be taken before any officer having an official seal, with authority to administer oaths either under United States statutes or local municipal law, and must be properly certified under the hand and seal of such officer. Oaths of office may also be taken before the chief clerk of the department or the chief clerk of any bureau or statutory division thereof at Washington, D. C., provided the chief clerk be one who occupies a statutory position. Forest guards and other remotely situated employees of the department receiving compensation from lump-sum appropriations are authorized to subscribe to the oath of office before a forest ranger or other commissioned employee of the department when the services of an officer authorized to administer oaths are not available; in every such case, however, a statement of the facts must be made on the form by the certifying employee. (See also Administrative Regulations.)



**16. Double Compensation.**—Unless otherwise specifically authorized by law, no money appropriated for the Department of Agriculture shall be available for payment to any person receiving more than one salary from the Government when the combined amount of said salaries exceeds the sum of \$2,000 per annum, but this shall not apply to retired officers or enlisted men of the Army, Navy, Marine Corps, or Coast Guard, or to the officers and enlisted men of the Organized Militia and Naval Militia in the several States, Territories, and the District of Columbia.

**17. Salary Rates.**—A person serving the whole of any calendar month, who is paid on an annual or monthly basis, will be paid one-twelfth of the annual, or the full monthly, salary, irrespective of the number of days that the month contains. Employees paid on a per diem basis will be paid for each day worked, including the last day of any 31-day month.

**18. February Salary.**—A person entering the service during February, and serving continuously to the end thereof, who is paid on an annual or monthly basis, will receive a full monthly installment less as many thirtieths as there were days elapsed prior to date of entry.

**19. Thirty-first Day.**—A person entering the service in any month other than February, on any day except the 31st of a 31-day month, and serving to the end thereof, who is paid on an annual or monthly basis, will be paid from the date of entry to the 30th day of said month, both dates inclusive; a person entering the service on the 31st day of a 31-day month will receive no pay therefor.

**20. Absence Without Pay.**—An employee not in a duty or pay status during an entire calendar month will suffer a loss of one day's pay for each day in which he is in a nonpay status, except that:

(a) Absence without pay on both the 30th and 31st day of a 31-day month will be counted as one day's absence without pay.

(b) Absence without pay on the last day of a 28-day month will be counted as three days' absence without pay.

(c) Absence without pay on the last day of a 29-day month will be counted as two days' absence without pay.

**21. Deduction of Pay for Sunday or Holiday Absence.**—Pay will be deducted for absence on Sundays and holidays:

(a) When such days occur at the beginning of a period of leave without pay, and the employee was not actually on duty immediately preceding the Sunday or holiday.

(b) When such days occur within a period of leave without pay.

(c) When such days occur at the conclusion of a period of annual or sick leave and the employee, instead of returning to duty on the day following, enters upon a period of leave without pay.

(d) When such days occur at the conclusion of an indefinite period of leave without pay.

**22. Allowance of Pay for Sunday or Holiday Absence.**—Pay will be allowed for Sundays and holidays when such days occur:

(a) Within a period of annual or sick leave.

(b) At the beginning of a period of leave without pay if the employee was actually on duty the business day preceding such Sunday or holiday.

(c) At the end of annual or sick leave, or leave without pay granted for a definite period if the employee returns to duty the first business day following such Sunday or holiday.

**23. Sunday Pay of per diem Employees.**—Per diem employees will not receive pay for Sundays unless service is necessary and actually performed, in which case the service must be certified to on the account by the supervising official.

**24. Legal Holiday Pay of per diem Employees.**—Per diem employees within the United States holding permanent appointments will receive pay for legal holidays (the

first day of January, the twenty-second day of February, the thirtieth day of May, the fourth day of July, the first Monday in September, the twenty-fifth day of December, such days as may be designated by the President as days for National thanksgiving, and days declared legal holidays by acts of Congress if such acts provide for pay to per diem employees) if in pay status on the business days preceding and following such legal holidays, i. e., on duty or on leave of absence with pay. Temporary per diem employees and those whose appointments read "for days actually employed" must actually perform service on the business days preceding and following such holidays in order to be entitled to pay therefor.

**25. Salary for Services Terminating During Month.**—An employee paid on a per annum or monthly basis, who permanently retires from the service without serving the whole month, is entitled to one-thirtieth of a monthly installment for each day on full-pay status, except for the 31st day of a 31-day month.

**26. Final Salary Payment; Conditions Precedent to.**—Salary due employees in a pay status separated from the service by death, resignation, or dismissal, will be computed to cover the day on which the separation takes effect, unless the death, resignation, or dismissal falls on the last day of a 31-day month, in which event the 30th will be regarded as the terminal date. Final settlement of salary of persons in any way responsible for public property, unused scrip, or transportation requests, or who are in arrears to the United States in connection with an advance of public funds for traveling expenses, or for any other purpose, will not be made until evidence shall have been furnished showing that the property, unused scrip, or transportation requests have been satisfactorily accounted for, or the arrears paid, to the proper officer.

**27. Accounts Due Deceased Employees.**—Accounts due deceased employees and payable to executors, administrators, or guardians, and accounts in favor of trustees,

or other fiduciaries, must be accompanied by certified or photographic copies of letters testamentary, of administration, of guardianship, or of trusteeship, or by other evidence of fiduciary character. An account due a deceased employee who died intestate and for whose estate administration is not required by the laws of the State in which the employee maintained his domicile at the time of death, may be paid to the legal representative of the deceased upon satisfactory evidence, under oath, as to the relationship of the payee to the deceased, and as to the condition of the estate. An affidavit, prepared in the department in accordance with law, must be filed with the voucher covering the account.

**28. Assignments of Salaries.**—Assignments of salaries may be made by employees when absent on account of illness, annual leave, or official business, except as hereinafter prohibited. When an employee desires to make an assignment of his pay, under any of the circumstances enumerated above, he shall give to the disbursing clerk or fiscal agent a written order on a form provided for the purpose, showing the full name and address of the assignee, the period covered by such assignment, and whether it is desired that the amount be paid in cash or by check. Under no circumstances will any assignment or other order for salary be approved or honored by the disbursing clerk or a fiscal agent when in the nature of an assignment or other making over of salary for value received, or as security for a loan, or when made payable to loan brokers or companies, or agents thereof.

**29. Garnishments and Attachments.**—No trustee process, garnishment, or attachment can be recognized by an employee of the department, in respect to moneys due creditors of the United States, and such processes are void as against public funds in the hands of disbursing officers.

## TRAVEL EXPENSES.

### AUTHORIZATION.

**30. Authority to Travel Secured in Advance.**—Specific written authorization should be secured before any travel is performed for the department. In a case of actual and extreme emergency, however, an account for expenses not previously authorized may be approved.

**31. Form of Authorization.**—Subject to the provisions of these regulations, a person traveling upon official business of the department may be allowed actual traveling expenses, or a per diem in lieu of subsistence.

### TRAVEL EXPENSES DEFINED.

**32. Actual Traveling Expenses.**—Proper and legitimate actual traveling expenses are those usual and essential to the comfort of travelers, and, when authorized, may embrace any of the following items of expenditure, if actually incurred, provided that reimbursement for subsistence expenses shall in no case exceed \$5 a day:

(a) Fares upon trains, steamers, stages, or other usual modes of conveyance. Charges for fares incidental to travel by water must show whether meals are included. When there is a difference between the fares paid for journeys between the same points on two occasions during the same detail, an explanation of the larger amount charged in the account must be given.

(b) One double berth for each person, customary state-room accommodations on steamers and other vessels, and seat in parlor or chair car, except as provided in paragraph 32 (r). When sleeping or parlor car accommodations are paid for in cash, the reimbursement account must show the points between which the service was rendered, whether seat, upper berth, or lower berth was occupied, the number of persons, and the initials of the railroad over which travel was performed.



(c) Porter fees on trains or coastwise, river, or lake steamers, not to exceed 25 cents for each car, or for each 24 hours or fraction thereof. Reimbursement for the payment of such fees will not be allowed in Arkansas, Georgia, Mississippi, South Carolina, or Tennessee, where such fees are prohibited by State law.

(d) Charges for excess baggage, where the excess weight consists of property to be used for public purposes.

(e) Street car, transfer coach, and omnibus fares, if the charge is not in excess of locally prevailing rates. Personal transfers as herein provided between hotels when satisfactorily explained. Transfers of baggage when the charge is not in excess of locally prevailing rates. *Provided, That* an employee may properly choose his residence in a suburb of his official station, and personal transfers and transfers of baggage as herein provided will be allowed between such residence and the depot at his official station at the beginning and termination of official travel. When properly explained, storage charges may be allowed on baggage. In case of public necessity taxicab hire will also be allowed, but a satisfactory explanation of necessity must accompany claim. Unless such public necessity is shown, taxicab hire will not be allowed in the following cases:

1. If the depot, hotel, or other place the employee is required to visit on official business is within walking distance.

2. If due to inclement weather.

3. If due to unfamiliarity with the city.

4. If due to the fact that hand baggage is being carried.

*Provided, That* street car and other fares incurred between place of lodging or where meals are taken and place of duty shall be charged as an item of subsistence. (See pars. 32 (h) and 51.)

(f) The checking and portorage of baggage at depots, hotels, or docks upon arrival and departure, charges for checking not in excess of prevailing rates, and portorage

not to exceed 25 cents at docks and 10 cents for each piece in any other case: *Provided*, That because of State laws reimbursement for the payment of any porter fee herein mentioned will not be allowed in Georgia, Mississippi, South Carolina, or Tennessee, nor will fees paid hotel porters in Arkansas be reimbursed.

(g) Customary fees to cabin and deck stewards on trans-ocean steamers, not to exceed \$10 in the aggregate; 50 cents a day between the continental United States and the Bermudas and the Bahamas, Central and South America, Cuba, Porto Rico, and other islands in the Caribbean Sea; 25 cents a day on coastwise, river, and lake steamers, and the hire of a steamer chair not to exceed \$1.50 for the trip. When the cost of subsistence on a steamer is included in the price of the ticket, fees to dining-room stewards will not be allowed.

(h) Customary charges for subsistence, except as provided in paragraph 32 (r), not to exceed in the aggregate \$5 for any one day. These charges will include all expenses incurred for meals, lodging, bath, personal use of room at hotel during the daytime, waiter fees not exceeding 30 cents in any one day, laundry, telegrams to hotels reserving accommodations, to be included in subsistence expenses for the initial date of the period for which the accommodations are occupied, street-car and other fares between place of lodging or where meals are taken and place of duty, and all other subsistence expenses. A charge for lodging at a hotel and a charge for sleeping berth for the same night will be allowed only when accompanied by a definite statement of necessity. Charges for laundry at an average rate not exceeding 20 cents a day for each day while in travel status; total charges paid for any period to be included as subsistence charge within the \$5 limit for the day on which payment is made, but when several accrued charges are paid on one day, and such fact is indicated by the subvoucher, each charge may be included as a subsistence expense on the date on

which it accrued. Receipts for laundry must be submitted or a statement filed with reimbursement account showing the impracticability of obtaining such receipts. Charges for laundry at official headquarters at the termination of trip will not be allowed: *Provided*, That because of State laws reimbursement for the payment of waiter fees will not be allowed in Arkansas, Georgia, Mississippi, South Carolina, or Tennessee.

(i) Expenses incurred for telegraph, cable, wireless, and telephone messages, when relating to the business for which the travel is being performed. Charges for long-distance telephone calls should show the points between which the messages are transmitted.

(j) Except as provided in paragraph 32 (r), special conveyance, such as livery, or the hire of a boat, bicycle, motorcycle, or automobile, when public or regular means of transportation are not available, or can not be used as advantageously in the interest of the Government. When vehicles and drivers are hired, feed and stabling of horses, or care of vehicles, and the subsistence and lodging of the driver will be allowed while absent from the headquarters of such vehicle and driver, if not included in the cost of hire, and it is so shown in connection with such items of expense.

(k) When specifically authorized actual operating expenses, or mileage rates not exceeding 3 cents per mile for a motorcycle and 7 cents per mile for an automobile, for the use of personally-owned vehicles in official work. Each account covering actual operating charges or mileage rates shall be supported by a certificate setting forth, in the case of actual operating expenses (a) that the charges for gasoline and oil were arrived at by actual measurement at both the beginning and end of the official trip, and (b) the mileage of each trip; and, in the case of mileage rates (a) the date of travel; (b) the points between which performed; (c) the actual number of miles traveled; (d) the rate per mile and total charge; (e) the hour of departure from and



arrival at official station; and (f) that the travel was officially necessary, that the distances charged for are, to the best of the employee's knowledge and belief, correct, and that no public or regular means of transportation could be used as advantageously in the interest of the Government. In addition to actual operating charges or mileage rates, employees using their own vehicles in official work may be reimbursed for storage charges when storage becomes necessary at points other than official headquarters. Where it becomes necessary, by reason of breakdowns, impassable roads, or miring to have vehicles towed partly, or, under extraordinary circumstances, entirely to destination, reimbursement may be made for reasonable expense of such towage, but all such charges must be fully explained, and each case will be considered on its merits.

(l) Employees in charge of field parties may, when duly authorized, hire horses and vehicles and, subject to civil-service rules, employ drivers, laborers, cooks, and other minor assistants for service in the field during an entire field season, and may also purchase camp outfits and subsistence supplies. Permittees and others fighting forest fires or rendering other service to the United States, in conjunction with employees of the department, while not formally in the employ of the department, may receive their subsistence while so engaged in lieu of other compensation.

(m) Purchase of medicines for emergency personal use in connection with injuries or disabilities incurred while performing official work in remote localities.

(n) Stenographic or typewriting services in connection with correspondence or the preparation of reports.

(o) An employee assigned to temporary duty in one locality may be allowed usual subsistence expenses during the entire period of such assignment.

(p) The payment, when traveling in foreign countries, of customary and reasonable fees to guides, interpreters, and baggage porters.

(q) Emergency expenditures not enumerated in any of the aforementioned classes, such, for instance, as the employment of interpreters or guides when necessary, the payment in cash of extra fares on limited trains when delay would injuriously affect the public interests, express and freight charges, and the like. In each case, however, a statement showing clearly the nature of the exigency must accompany the reimbursement account.

(r) Whenever, for any reason, actual expenses allowed under these regulations as incidental to travel, such as hotel accommodations, meals, sleeping berth, stateroom, special transportation, and the like, are incurred by an employee jointly with members of his family or other persons, the employee is entitled to reimbursement for one-half of the aggregate joint expense when accommodations are shared with one person, to one-third of such expense when accommodations are shared with two other persons, and to a similar proportion of such expense when accommodations are shared by a larger number of persons. All joint expenses must be paid for in cash, and the account must clearly show the number of persons sharing in the joint expenses.

(s) Employees taking, or returning from, annual or sick leave on Monday or day after holiday, who claim expenses for the preceding Sunday or holiday, will be required to show affirmatively the performance of official duties on that Sunday or holiday, and the place where such duties were performed.

**33. Per Diem Rates.**—Employees traveling on official business away from their designated posts of duty may receive a per diem allowance in lieu of subsistence.

**34. Items Included in Per Diem in Lieu of Actual Subsistence Expenses.**—Per diem allowances in lieu of subsistence include:

(a) Meals.

(b) Lodging.

(c) Waiter fees.

(d) Fees to dining-room stewards on steamers.

- (e) Bath.
- (f) Laundry.
- (g) Telegrams reserving hotel accommodations.
- (h) Street car and other fares between place of lodging or where meals are taken and place of duty.
- (i) Other subsistence expenses.

**35. Items not Included in Per Diem in Lieu of Actual Subsistence Expenses.**—Per diem allowances in lieu of subsistence do not include the following items, which are separately reimbursable:

- (a) Railroad and steamer fares.
- (b) Fees to cabin and deck stewards.
- (c) Sleeping berth.
- (d) Stateroom on steamer.
- (e) Seat in parlor or chair car.
- (f) Street car, transfer coach, and omnibus fares, except when incurred between place of lodging or where meals are taken and place of duty (see par. 34 (i)), if the charge is not in excess of locally prevailing rates. In case of public necessity, taxicab hire will also be allowed, but a satisfactory explanation of necessity must accompany claim. Unless such public necessity is shown taxicab hire will not be allowed in the following cases:

1. If the depot, hotel, or other place the employee is required to visit on official business is within walking distance.
2. If due to inclement weather.
3. If due to unfamiliarity with the city.
4. If due to the fact that hand baggage is being carried.

(g) Transfers of baggage when the charge is not in excess of locally prevailing rates: *Provided*, That an employee may properly choose his residence in a suburb of his official station, and personal transfers and transfers of baggage as herein provided will be allowed between such residence and the depot at his official station at the beginning and termination of official travel.

(h) Livery hire, stage fare, and other means of conveyance between points not accessible by railroad.

(i) Fees for checking baggage at depots and docks.

(j) Fees to Pullman, depot, hotel, and dock porters.

(k) Other expenses of transportation, including telegrams reserving Pullman accommodations: *Provided*, That payment of any fee herein mentioned in any State in which payment of such fee is prohibited by law will not be reimbursed. (See par. 32 (f)).

**36. Rules Governing Per Diem Allowance.**—Per diem allowance in lieu of subsistence will be subject to the following rules:

(a) Each day of 24 hours will be considered as beginning at midnight. Per diem allowance for any day in which the employee is in a subsistence status less than 24 hours must be fixed separately and at a rate not to exceed \$1 if the subsistence status period is 6 hours or less, \$2 if more than 6 hours and not more than 12 hours, \$3 if more than 12 hours and not more than 18 hours, and \$4 if more than 18 hours. These special rates will apply to short trips of less than a day, and to travel status periods of less than a day occurring at the beginning and ending of a continuous trip of more than one day.

(b) Employees taking, or returning from, annual or sick leave on Monday or day after holiday, who claim a per diem allowance for the preceding Sunday or holiday, will be required to show affirmatively the performance of official duties on that Sunday or holiday, and the place where such duties were performed.

(c) Per diem in lieu of subsistence will not be allowed for any day, or fractional part thereof, during which an employee is in a camp or other place where meals are furnished by the Government, or on a ship on which the transportation charge includes meals.

(d) An employee assigned to temporary duty in one locality may be allowed a per diem in lieu of subsistence during the entire period of such assignment. (See also par. 32. (o).)

## MISCELLANEOUS RULES GOVERNING TRAVEL.

**37. Registered Mail.**—An employee whose permanent headquarters are Washington may, while temporarily absent therefrom, register official letters or packets without the payment of any registry fee; but such registered mail should be indorsed over his signature "Temporarily absent from Washington, D. C."

**38. Indorsement of and Payment for Telegrams; Identification Cards.**—All official telegrams should be sent either "paid" or "collect," and be indorsed "U. S. Official Business, Government rate," except that telegrams pertaining to the Weather Bureau may, under rules and regulations prescribed by that bureau, be indorsed in such manner as to insure transmission at the special rates fixed by telegraph companies for all Weather Bureau business.

Telegrams from an employee in travel status to any point other than Washington, D. C., or his field headquarters, if a charge account with the telegraph company is maintained at such field headquarters, and all telegrams reserving hotel accommodations must be sent "paid" at Government rate and the cost thereof claimed by the employee in his personal reimbursement account, supported by a copy of the message.

Telegrams from field headquarters where charge accounts are maintained to any point other than Washington, D. C., should be indorsed "Paid, Government rate. Charge local office, Bureau of ———, Department of Agriculture."

Telegrams from or to field headquarters where charge accounts are not maintained (except telegrams to Washington, D. C.) should be sent "paid" at Government rate and the cost thereof claimed by the employee in his personal reimbursement account.

Telegrams from an employee in travel status to Washington, D. C., or to his field headquarters, if a charge account is maintained at such field headquarters, should



be sent "collect" at Government rate unless payment is demanded by the telegraph agent as a condition precedent to the sending of the message.

Unofficial telegrams from bureau officials to employees or other persons should be sent "collect" at commercial rates, due consideration being given to the importance of the message so that addressee may secure the advantage of deferred service rates.

Identification cards for official use may be obtained upon application through the chief of bureau to the chief clerk of the department.

**39. Telegrams of a Personal Nature.**—Except when sent by administrative officers for official purposes, telegrams regarding leave of absence, salary, or expense accounts, unless the money is actually needed in carrying out traveling instructions or official work, or telegrams regarding any other matters of a personal nature, are not public dispatches, and payment therefor is not authorized. Telegrams from employees of the department regarding the serious illness or death of employees are official.

**40. Direct Routes.**—Travel must be by the shortest practicable, usually traveled route consistent with the object of the work to be done or the information to be acquired, and deviation therefrom must be explained. (See also par. 50.)

**41. Room for Use on Official Business while Traveling.**—Where rent of a room at a hotel or other place is necessary for transacting the official business of the department, and it is impracticable to use for that purpose a room engaged by a traveler for his lodging, a separate charge therefor will be allowed upon proper explanation of the facts in the account.

**42. Custody and Use of Transportation Requests; Extra Fares.**—Each employee to whom transportation requests are issued will be held responsible for the loss thereof and chargeable with the amount which may be required to be paid by the United States because of any improper use of the same.

All transportation requests remaining unused in the possession of an employee at the expiration of the limiting date must be returned to the bureau issuing same.

Transportation requests shall be presented by the traveler to the proper transportation companies in exchange for tickets or scrip books. Separate requests will be used for parlor, chair, or sleeping car accommodations. Through Pullman rates should be obtained in all cases where such rates are maintained, and transportation requests for Pullman accommodations should be issued entirely to destination of railroad ticket or to the point to which such accommodations will be required. Where a change of Pullmans enroute is necessary, the employee should secure the usual transfer check from the Pullman conductor, for exchange at the Pullman ticket office for accommodations beyond the point where a change of Pullmans is made. Transportation requests should be used for all travel upon business of the department where the fare involved is \$1 or more. In case of refusal to accept a transportation request by the agent of any transportation company, the fact and any attending circumstances should be reported to the chief of bureau. Transportation requests drawn on one appropriation must not be used for travel chargeable to another appropriation. Transportation requests must not be used to cover deviations from direct routes of travel in connection with leave of absence or other personal business, or to cover extra fares on limited trains. Such extra fares must be paid in cash.

**43. Purchase of Scrip Books.**—A scrip book when required for official use must be procured by exchanging transportation request therefor.

**44. Use of Scrip Books.**—Under no circumstances will employees use scrip books procured on transportation requests for travel on personal business. Occasional use of personal scrip books will be permitted if found convenient and advantageous to the Government, but reimbursement may be claimed for actual cost only; the con-

stant use of personal scrip books on official business will not be allowed.

**45. Reporting Purchase of Scrip Books.**—The purchase of scrip books must be immediately reported on blanks provided for that purpose, when required by a bureau. Scrip books purchased as above indicated will be charged to the employee making the purchase, who will be held strictly accountable for their proper use and the correctness of the number of coupons detached.

**46. Reporting Use of Scrip.**—The use of all scrip must be reported in duplicate on forms provided for that purpose, such reports to accompany monthly reimbursement accounts, and separate sheets to be used for each book.

**47. Refunds on Unused Portions of Tickets, etc.**—Employees must forward to the chief of bureau or appropriate fiscal agent all unused tickets or scrip book covers having a redemption value. No refund collection should be attempted by an employee.

**48. Subvouchers, when Required in Connection with Travel; Erasures and Alterations.**—Subvouchers (receipts) should be written in ink or with indelible pencil when practicable. Subvouchers containing erasures or alterations in amount or rate will not be accepted unless such changes are initialed by the payee. Subvouchers must be submitted for:

(a) Livery and other special transportation. Subvouchers are required for amounts in excess of \$2 and must show the points visited and describe the services furnished; for example, "one horse and buggy," "two horses and wagon," giving the distance traveled or time employed and the rate charged therefor.

(b) Lodging. Subvouchers for lodging are required in all cases. Subvouchers for meals and lodging must state the beginning, ending, and the full period of the service, and the rate per day, week, or month. The day *shall* be considered as beginning with breakfast and ending with lodging, and is divided into four parts, to be designated as



breakfast, dinner, supper, and lodging. If a higher rate for a fractional part of a day is charged, or extra charge is entailed for baths, horse feed, stabling, and the like, the additional and separate charges for such items should be shown on the subvoucher. Receipts on hotel billheads will be accepted as subvouchers when stated so as to show the entire service, the period covered, and the rate.

(c) Rent of rooms for official business pursuant to paragraph 41.

(d) Meals. Subvouchers will be required for meals procured in the same city, town, or place for an extended period (a week or more), unless it be shown that they were paid for at the time obtained and not in a lump sum at the end of the period.

(e) Personal services. Subvouchers for personal services are required when the amount involved is in excess of \$2, and must show the character of the service rendered, the exact period covered, and the rate per hour, day, or week.

(f) Storage charges in excess of \$2.

(g) Supplies. Subvouchers will be required when the amount involved is in excess of \$2, and must show the kind, quantity, unit, and unit price of the supplies purchased. Charges for supplies on any one day at one point in excess of \$2 unsupported by subvouchers must show purchases from different dealers.

(h) Telegrams and cablegrams. Copies will be accepted in lieu of receipts and must be furnished in all cases.

(i) Laundry. (See par. 32 (h).)

(j) Express charges. Such charges must show the points between which the shipment moved, the separate weight of each package composing the shipment, the amount of charges paid, and give a brief description of the contents. If impracticable to submit the usual receipt of the company, a receipt on Form 4-b will be accepted.

(k) Freight charges. Such charges on shipments not covered by Government bills of lading must be supported

by the original receipt of the company and show original point of shipment, number and contents of packages, weight, rate, and the amount of charges.

#### TRAVEL ACCOUNTS.

**49. Rendition of Accounts Involving Per Diem Allowance.**—In accounts for per diem allowance the day and hour of beginning and ending travel must be clearly stated. If other expenses are included in the account, they should be stated in chronological order as the first items of the account, followed by the per diem statement. If no claim other than that for a per diem allowance is made, the statement should give the beginning and ending of the per diem period, and the total number of days, at the rate named in the authorization, should be stated.

**50. Leave of Absence While Traveling.**—Leave of absence taken while in a travel status must be entirely at the expense of the traveler. When official travel is discontinued at any point en route for the purpose of taking leave all allowances for per diem in lieu of subsistence, transportation, or other traveling expenses cease until official travel is resumed. If the traveler does not resume his journey at the point at which he took leave, then he shall not be deemed again in an official travel status until, after the expiration of his leave, he arrives at a point no greater distance from his destination than was the point at which he took leave, and in no case shall the total expense to the Government for transportation be greater in amount or for a greater distance, nor the per diem or subsistence allowance be for a longer time, than the same, respectively, would have been had the traveler continued his journey uninterruptedly to destination. An itemized statement of the actual travel performed and the expenses incurred while not on leave should be made, and the day, hour, and point, respectively, of beginning and ending of leave and of resumption of the journey should be stated in the traveler's account.

**51. Classification of Traveling Expenses.**—The following classification of travel expenses will be of assistance to employees in preparing their reimbursement accounts:

SUBSISTENCE.

Bath.

Laundry.

Lodging.

Meals.

Personal use of room in daytime.

Telegrams reserving rooms.

Waiter fees.

Street car and other fares between place of lodging or where meals are taken and place of duty.

TRANSPORTATION.

Baggage transfers.

Street car and other fares on official business except when incurred between place of lodging or where meals are taken and place of duty.

Checking baggage at depots, hotels, docks, etc.

Excess baggage.

Parlor car seat fare.

Porter fees on steamers, sleeping or parlor cars, and at depots, hotels, and wharves.

Railroad, steamer, or stage coach fare.

Rent of room for official business.

Sleeping car fare.

Stateroom or berth on steamer.

Steward fees, cabin or deck.

Storage charges.

Telegrams reserving berth.

**52. Preparation of Travel Accounts.**—Every claim for reimbursement of expenses incurred in traveling upon department business must be prepared in accordance with the following requirements:

(a) Expenditures should be stated in chronological order and with reference by numbers to the accompanying subvouchers.

(b) Reference by number and date must be made to the letter of authorization and amendments, if any, under which the expenses were incurred.

(c) Accounts covering expenses payable from two or more appropriations must show separately the items charged to each.

(d) Travel accounts must provide a detailed statement of travel performed, showing starting point, date and hour of departure from and arrival at official headquarters or temporary station, if any, and, when travel is continuous from one month to another, the location of the traveler at the close of the preceding month. All leave should be noted. An account covering a specific trip may be rendered at its conclusion.

(e) Charges for railroad, steamer, interurban, stateroom, seat, or berth fares must show the points between which travel was performed, and the initials of the transportation lines.

(f) All transportation requests used during the period covered by the account must be listed on back of Form 4 or Form 101. When no requests are used, that fact should be there stated.

(g) In all cases where payment of livery or other special transportation is made on Form 5 voucher, a report, showing name of person furnishing same, the dates on which such expenses were incurred, and the points visited, must accompany the reimbursement account.

(h) In case of items of expenditure appearing in a travel expense account which have no apparent relation to the usual and customary expenses of travel, the relationship of such items to the travel must be explained in a letter accompanying the account.

**53. Reimbursement Accounts Must be Sworn to.**—Accounts for reimbursement must be sworn to when practicable, but charges for fees paid for administering oaths will not be reimbursed. If impossible to swear to such accounts by reason of remoteness from officials

authorized to administer oaths, or other causes, a certificate on honor, clearly setting forth the circumstances in the case, must be attached to the account in lieu of the omitted oath. Accounts consisting entirely of resubmitted items need not be sworn to.

**54. Resubmission of Suspended Items.**—Items suspended for explanation should be included as the last entries in the first voucher submitted after the receipt of notice of suspension, and must be accompanied by the required explanation and the letter asking therefor, but suspended items occurring in the last month of a fiscal year or where no further travel accounts are anticipated should be restated in a separate account, which need not be sworn to.

**55. State Taxes.**—Items in reimbursement accounts covering purchases of supplies upon which, under a State law, the consumer pays a tax will clearly indicate that the price charged is exclusive of all State taxes. No payment of such taxes will be made, and employees making such payments can not be reimbursed therefor.

**56. Advance of Public Funds.**—Public funds will be advanced to officers and employees for the payment of actual and necessary traveling expenses or per diem allowances in lieu of subsistence.

Advances of funds will be made only upon the filing of formal application therefor with the Disbursing Clerk (Voucher Form 100), approved by a chief of bureau or other authorized official, who shall have determined the amount to be advanced, not exceeding \$500. Applications for advances in excess of \$500 must be approved by the Secretary. In no case shall an advance exceed \$1,000. A copy of the letter of authorization under which an advance is sought must accompany the application. Employees desiring an advance will be required to file a surety bond in favor of the United States in the penal sum of \$1,000, the surety on which shall be one of the bonding companies approved by the Treasury Department.

Officers and employees whose accounts are paid by a district or other fiscal agent should submit their applications for advances of funds to the Disbursing Clerk through the proper fiscal agent and the Washington office of the bureau concerned with the necessary surety bond.

No advance of funds will be made nor should funds advanced be used for any purpose other than the payment of official traveling expenses or per diem allowances in lieu of subsistence. Except in unusual cases, advances should not be requested or approved in connection with trips the cost of which will be less than \$50.

Additional advances may be obtained by employees in a travel status in amounts to be determined by (a) the chief of bureau, if the total balance due the United States is not thereby increased to an amount exceeding \$500; and (b) the Secretary, if such additional advances create a balance in excess of \$500 but not more than \$1,000.

Expense accounts (Voucher Form 101) accounting for the expenditure of funds advanced must be rendered promptly at the close of each month or at the termination of a specific trip. Unexpended balances of funds advanced will be surrendered upon the demand of the Disbursing Clerk.

Necessary instructions for accounting for moneys advanced will accompany each advance, and accounting forms will be supplied by the Disbursing Clerk.



## SAMPLE FORMS.

## SAMPLE ACCOUNT FOR TRAVEL UNDER PER DIEM ALLOWANCE.

Date. 1921.	Items. (Enter but ONE item on a line, and show WHERE expense was incurred.)	Sub- voucher No.	Amount.	
			Dolls.	Cts.
	<del>Fill</del> Fill in form on back of this voucher, showing all transportation requests used.			
May 1	Left Washington, D. C., 1.25 p. m.			
	Railroad fare, Washington to Chicago, transportation request 646683.			
	Lower berth Washington to Chicago, transportation request 646684.			
	Street car to station, Washington.....			08
	Station porter, Washington.....			10
2	Pullman porter, Chicago.....			25
	Station porter, Chicago.....			10
	Street car, station to hotel, Chicago.....			08
	Auto to points not otherwise accessible....	1	15	00
3	Street car fares, Chicago—4 at 8 cents each.....			32
4	Street car, hotel to station, Chicago.....			08
	Station porter, Chicago—2 pieces.....			20
	Railroad fare, Chicago to Washington, transportation request 646685.			
	Lower berth Chicago to Washington, transportation request 646686.			
5	Pullman porter, Washington.....			25
	Station porter, Washington.....			20
	Street car station to home, Washington...			08
	Arrived Washington 4. 40 p. m.			
	Per diem account.			
	May 1—1 day at \$2.....	\$2.00		
	May 2 to 4—3 days at \$4.....	12.00		
	May 5—1 day at \$3.....	3.00		
	Total per diem.....		17	00
	(Note.—Street car fares herein claimed were not incurred for transportation be- tween place of lodging or where meals were taken and place where duty was performed.)			
	Total amount claimed.....		33	74

## SAMPLE ACCOUNT FOR TRAVEL UNDER ACTUAL EXPENSES.

Date. 1921.	Items. (Enter but ONE item on a line, and show WHERE expense was incurred.)	Sub- voucher No.	Amount.	
			Dolls.	Cts.
	<del>See</del> Fill in form on back of this voucher, showing all transportation requests used.			
May 1	Left Washington, D. C., 1.25 p. m.			
	Railroad fare, Washington to Chicago, transportation request 703901.			
	Lower berth Washington to Chicago, transportation request 703902.			
	Street car to station, Washington.....			08
	Station porter, Washington.....			10
	Supper en route.....		1	35
	Waiter fee.....			15
2	Breakfast en route.....			80
	Pullman porter, Chicago.....			25
	Station porter, Chicago.....			10
	Street car station to hotel, Chicago.....			08
	Dinner, Chicago.....			50
	Auto to points not otherwise accessible....	1	15	00
	Supper, Chicago.....			90
	Waiter fees.....			30
3	Breakfast, Chicago.....			75
	Dinner, Chicago.....			50
	Supper, Chicago.....		1	00
	Waiter fees.....			20
	*Street car fares, Chicago—4 at 8 cents each.			32
4	Breakfast, Chicago.....			75
	Dinner, Chicago.....			60
	Lodging, Chicago—May 2-3.....	2	5	00
	Street car hotel to station, Chicago.....			08
	Station porter, Chicago—2 pieces.....			20
	Railroad fare Chicago to Washington, transportation request 703903.			
	Lower berth Chicago to Washington, transportation request 703904.			
	Supper en route.....		1	25
	Waiter fees.....			25
5	Breakfast en route.....			75
	Dinner en route.....		1	90
	Pullman porter, Washington.....			25
	Station porter, Washington.....			20
	Street car station to home, Washington...			08
	Arrived Washington 4.49 p. m.			
	Total amount claimed.....		\$3	09

NOTE.—Street car and other fares are chargeable as an expense of transportation only when it is affirmatively shown that they were not incurred between place of lodging or where meals were taken and place of duty. (See Pars. 32 (h) and 51.)

Form 4b.

Use one side only.

Approved by the Comptroller of the  
Treasury May 28, 1914.

No. 1

SUBVOUCHER FOR SUPPLIES, LIVERY AND MISCELLANEOUS SERVICES,  
AND EXPENSES.

U. S. DEPARTMENT OF AGRICULTURE,

To *Central Garage, Dr.*Address: *Chicago, Ill.**May 2, 1921.*For *auto and driver to near-by points in country not otherwise  
accessible.**5 hours, at \$3 per hour*..... 15 00

Total..... \$15 00

To be completely filled in before signature by payee, and there must  
not be any erasure or other alteration whatever.RECEIVED IN CASH this *2d* day of *May*, 1921, from  
*John Doe, Fifteen and  $\frac{00}{100}$*  dollars, in full of the above  
account, which I certify to be correct.Do not sign in  
duplicate.(Signature) *Central Garage,*(Title) *R. C. Johns, Driver.*

Witness to signature by mark.

.....  
(Name.).....  
(Address.)

SUBVOUCHER FOR MEALS AND LODGING.

Form 4b.  
Approved by the Comptroller of the  
Treasury May 28, 1914.

No. 2.

City or town, *Chicago, Ill.*

Name of hotel, *Planters,*

Date, *May 4, 1921.*

\$5.00.

(To be completely filled in before signature by payee,  
and there must not be any erasure or other altera-  
tion whatever.)

RECEIVED IN CASH of *John Doe*, U. S. Department of Agriculture, *Five* and  $\frac{00}{100}$  dollars, for  
meals and lodging from *May 2, 1921*, to *May 3, 1921*, inclusive.

Time covered, *2* days, at \$2.50 per day.

If charge for fractional part of day is  
greater in proportion it must be  
explained HEREUNDER.

I certify the foregoing to be correct.

(Signature) *Hotel Planters,*  
(Title) *R. C. Brown, Clerk.*  
(DO NOT SIGN IN DUPLICATE.)

## SUBVOUCHER FOR MEALS AND LODGING.

Form 4b.

Approved by the Comptroller of the Treasury  
May 28, 1914.

\$19.25.

No.

City or town, *Indianapolis, Ind.*Name of hotel, *Washington.*Date, *May 5, 1921.*(To be completely filled in before signature by payee,  
and there must not be any erasure or other altera-  
tion whatever.)Received in cash of *John Doe*, U. S. Department of Agriculture, *Nineteen and  $\frac{25}{100}$*  dollars, for  
meals and lodging from *supper, May 1, 1921, to breakfast, May 5, 1921*, inclusive.Time covered, *3  $\frac{3}{4}$  days*, at \$5.00 per day.If charge for fractional part of day is  
greater in proportion, it must  
be explained HEREUNDER.*B. & D., 75 cents each.**Supper, \$1.00.**Lodging, \$2.50.*

I certify the foregoing to be correct.

(Signature) *Hotel Washington.*(Title) *A. B. Smith, Clerk.*

(DO NOT SIGN IN DUPLICATE.)

FISCAL REGULATIONS

No.	Name.	Title.	Dates.																		Total.				
			May 9.			May 10.			May 11.			May 12.			May 13.			May 14.			May 15.			Meals.	Lodgings.
			B.	D.	S.	B.	D.	S.	B.	D.	S.	B.	D.	S.	B.	D.	S.	B.	D.	S.	B.	D.	S.		
1	John Jones.....	Laborer.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	18	4	
2	W. G. Brown.....	do.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	14	6	
3	C. S. Green.....	Arman.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	18	3	
4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
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10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
14	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Totals.....		.....	2	2	3	2	3	3	2	3	3	2	3	3	3	2	3	2	3	2	2	2	50	12	



**STATION AND FIELD EXPENSES.**

**57. Ordinary Station Expenses Defined.**—Officials in charge of stations will be given letters of authorization to incur such station expenses as may be necessary to the proper and efficient transaction of the business with which they may be charged. The phrase "station expenses" will be construed to embrace the following items:

(a) Express, freight, drayage, and similar charges on public property.

(b) Necessary postage on official matter, including special delivery and registration fees on public property and official communications.

(c) Necessary repairs to public property and storage charges on same.

(d) Telegraph and telephone messages on official business.

(e) Stationery (except envelopes), small articles, and such other items as may be necessary and incidental to the proper conduct of the office, including gas, electric current, oil, fuel, ice, soap, towels and washing same, towel service, matches, brooms, water, ink, mucilage, and janitor service subject to the civil-service rules.

In special cases letters of authorization to incur station expenses may also include office or laboratory rent; rental of tools, implements and machinery; rental of telephone; post office box rent; the purchase of furniture; street car fares when traveling on official business at official station; and such unusual expenses as may be necessary to the proper conduct of the work.

**58. Animals and Motor Vehicles Furnished by Forest Officers; Subsistence, Housing, and Hire.**—Forest officers or employees of any grade or salary regularly assigned to field duty on the National Forests may, in the discretion of the district forester, be required to furnish and keep at their own expense saddle and other animals or motor vehicles necessary for personal transpor-

tation in the performance of official travel. Feed for animals and housing for animals or motor vehicles so furnished will be provided in whole or in part by the Forest Service, as may be deemed equitable by the forester. The necessary feed may be obtained by purchase or may be grown on the National Forest lands at Government expense. The number of animals required and the period during which such animals are to be subsisted in whole or in part at Government expense shall be fixed by the district forester.

When advantageous to the United States, Forest officers who are not required by their contracts of employment to own and equip saddle and other animals and motor vehicles may, under such restrictions as may be prescribed by the forester, hire their personally-owned animals or motor vehicles for official use to other Forest officers having authorization entitling them to reimbursement for such hire when the animals or motor vehicles will not be needed by their owners for their personal transportation in the performance of official travel during the period for which they are to be hired: *Provided*, That the rate of hire for motor vehicles shall in no case exceed 7 cents per mile for an automobile and 3 cents per mile for a motorcycle, which shall include all expenses of operation.

Extra animals and equipment for private or domestic use may be kept on the Forests without expense to the Government.

**59. Reimbursement for Lost or Damaged Property.**—Claims for reimbursement for loss, damage, or destruction of horses, vehicles, or other equipment while being used for necessary fire fighting, trail, or official work must be accompanied by satisfactory evidence of ownership, the fact and extent of the loss, damage, or destruction of the property, the responsibility of the department, and the valuation. Reimbursement can not be made for property owned by Government officers or employees for loss, damage, or destruction unless there is a bona fide contract

of hire covering such property between themselves and another officer or employee of the department. All claims under this paragraph must be approved by the Secretary before payment.

**60. Subvouchers, When Required; Erasures and Alterations.**—Subvouchers (receipts) should be written in ink or with indelible pencil when practicable. Subvouchers containing erasures or alterations in amount or rate will not be accepted unless such changes are initialed by the payee. Subvouchers must be submitted for:

(a) Gas and electricity.

(b) Post office box rent. The usual receipt will be accepted, but reimbursement can not be allowed until the expiration of the period covered thereby.

(c) Rent.

(See also par. 48.)

**61. Subvouchers for Samples; Not Required.**—Subvouchers for purchases of samples collected under the several regulatory laws are not required.

### SUPPLIES AND SERVICES OTHER THAN PERSONAL.

NOTE.—The attention of all employees authorized to purchase supplies is invited to the Executive orders, statutes, and circulars of the Budget Bureau concerning the procuring of supplies and materials from other Government agencies.

**62. Authority.**—Until written authority therefor shall have been granted by the Secretary or a chief of bureau pursuant to his letter of authorization from the Secretary, no purchase of supplies shall be made, except in cases of actual emergency for the protection of the public interests or preservation of public property, the necessities for which shall be shown by a certificate of the official making the purchase.

**63. Purchase Orders Requiring Approval of Secretary.**—The Forest Service and Bureau of Public Roads may issue orders in amounts not exceeding \$1,000, which

amount is increased to \$2,500 in the case of orders and contracts for road construction station work and supplies required solely for fire suppression and the maintenance of roads and trails wholly or partially within national forests.

No other bureau shall order job work or supplies in excess of \$500 unless the Secretary shall have accepted the bid or approved the purchase order.

In the absence of such prior action the approval of the Secretary must appear upon vouchers covering expenditures in excess of the above limitations.

Passenger-carrying motor-driven vehicles must not be purchased without the specific authority of the Secretary.

**64. Purchases from General Supply Committee Contracts.**—The General Supply Committee contracts cover supplies for delivery only in the city of Washington except where specific provision is made for a field service. However, with the consent of the contractors any supplies may be purchased under the contracts of the General Supply Committee for delivery outside of the city of Washington. Subject to the provisions of paragraphs 66 and 67 supplies and materials for use in scientific, laboratory, or research work may be purchased independently of the General Supply Committee contracts, but the statement "for use in scientific, laboratory, or research work" should appear on each voucher covering such purchases when similar articles have been contracted for by the General Supply Committee.

**65. Purchases less than \$50.**—When the amount involved does not exceed \$50 for a single kind of supplies on the same day, purchases may be made in the open market (a) if the supplies, whether or not contracted for by the General Supply Committee, are for use in scientific, laboratory, or research work; (b) if the supplies are for use of a field service outside the District of Columbia and no specific provision is made for such field service in the contracts of the General Supply Committee; (c) if the supplies

are not contracted for by the General Supply Committee; and (d) if the supplies are contracted for by the General Supply Committee, but delay incident to obtaining them from the contractor would be detrimental to the best interests of the work. Purchase or other orders shall not be split for the purpose of defeating the requirements of competition. (See pars. 66 and 67 for instructions regarding purchases in excess of \$50 and instructions regarding exigency statements.)

**66. Purchases in Excess of \$50.**—Except as provided by paragraph 67 no purchase of or contract for supplies or services, other than personal services, when the aggregate amount involved exceeds \$50, shall be made until after advertisement a sufficient time previously for proposals respecting the same. Such advertisements shall be by one of the following methods: (a) In newspapers, upon specific authority (see par. 2) when the amount involved is \$2,500 or more; or (b) by formal proposals sent to three or more dealers, when the aggregate amount involved exceeds \$50 and is less than \$2,500. Either of these methods may be supplemented by posting notices in public places inviting competitive bidding, when it seems probable that better competition will be obtained thereby.

**67. Purchases in Excess of \$50 Without Competition.**—Purchases may be made without competition when the amount exceeds \$50:

(a) When articles contracted for are required for immediate use, and to delay purchase for the purpose of obtaining them from the contractors would be detrimental to the best interests of the work;

(b) When articles required for immediate use are not provided for in existing contracts and there is not time to obtain them through advertisement by any of the methods indicated in paragraph 66;

(c) When, under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor;



(d) When the article required is patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price, and is the only article which will answer the purpose;

(e) When there is only one dealer within a practicable distance from whom the articles can be obtained;

(f) When prices or rates are fixed by Federal, State, or municipal legislation, or by competent regulation; or

(g) When previous advertising for the identical purchase has been followed by the receipt either of no proposals or only of such as were unreasonable, and under circumstances indicating that further advertising will not alter results.

Every exigency statement must recite one or more of the conditions enumerated above, and, in addition, that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence, as the case may be.

**68. Purchase of Books and Periodicals.**—Books and periodicals for use in the city of Washington are authorized to be purchased only from appropriations specifically providing therefor.

**69. Purchase of Articles of a Personal Nature.**—Bureaus of the department may purchase out of available appropriations and carry in stock for use of employees engaged in extraordinary lines of work, requiring special equipment, articles of a personal nature which are not ordinarily worn by employees when off duty, such as overalls, cook caps, rubber and other gloves, rubber boots, eye shades, goggles, reading glasses, white suits, linen dusters, but articles so purchased will become the property of the United States and must be accounted for in the same manner as all other public property. Employees on lump-fund rolls will not be reimbursed on account of the purchase of articles of this character except where



remoteness of situation, or other like cause, makes it impossible to procure them otherwise, and then only when the contract of employment authorized the purchase of such articles. Employees on the statutory roll can not under any circumstances be reimbursed for purchases of articles of personal equipment.

**70. Purchases at Close of Fiscal Year.**—Purchases of supplies at or near the close of the fiscal year for the sole purpose of expending surplus funds shall not be made.

**71. Supplies Purchased from Contingent Fund of Department Available for Bureau Use.**—Whenever practicable the various bureaus, divisions, and offices of the department should secure from the officer in charge of supplies, on stores requisition, all stationery, office supplies, and miscellaneous materials which are purchased from the contingent fund of the department and carried in stock by the office of supplies. Reimbursement for supplies furnished will be made to the appropriation for contingent expenses of the department by said bureaus, divisions, and offices from their lump-fund appropriations by transfer settlements in the General Accounting Office.

**72. Acceptance of Bids; Contract and Bond.**—No bid shall be accepted unless the price is reasonable. All bids and proposals shall be subject to these regulations. The contract of purchase will be complete and binding upon acceptance by the department of the bid or proposal and giving notice to the bidder. The Chief of the Weather Bureau, the Forester, or a district forester when previously authorized in writing by the Forester, and the Chief of the Bureau of Public Roads, or a district engineer of that bureau when previously authorized in writing by the Chief of Bureau, may accept bids or proposals when the amount involved is \$1,000 or less. The Forester or Chief of Bureau, and a district forester of the Forest Service or a district engineer of the Bureau of Public Roads, when authorized as aforesaid, may, when the amount involved is

less than \$2,500, accept bids or proposals for road construction station work, or for supplies, materials, and equipment required exclusively for fire suppression, and the construction or maintenance of roads or trails, giving notice to the successful bidder of all acceptances. A formal contract and bond must be required for all construction work for which bids are accepted. In other cases the officer accepting the bid may, in his discretion, require such contract and bond, utilizing the services of the most available law officer of the department in connection therewith. An official in charge of an experiment station in Alaska, Hawaii, Porto Rico, the Virgin Islands, or the Island of Guam, when previously authorized in writing by the Secretary, may accept bids or proposals up to amounts fixed in such authorization, and shall give notice to the successful bidder of the acceptance thereof.

In all cases other than those covered by the preceding paragraph acceptances and notices thereof will be by the Secretary.

In all cases in which the amount involved in the purchase is \$1,000 or more, except in the case of purchase of supplies, materials, and equipment required exclusively for the maintenance of roads and trails, or fire suppression, where the amount of the purchase does not exceed \$2,500, the successful bidder will be required to execute a written contract supported by an appropriate bond. This requirement may be waived, however, by the Secretary, when the articles to be purchased are of regular standard make or manufacture and in connection with the purchase of seeds for congressional distribution when immediate delivery is required.

When less than \$50 is involved and answers to inquiries, made in compliance with the Fiscal Regulations, result in quotations of reasonable prices, the lowest price quoted may be used informally by the chief of the bureau concerned as the basis of purchases in the open market.

Unless otherwise stated in the specification, or advertisement for bids or proposals, or in the contract of purchase, the department shall be bound only for the particular supplies in the quantities specified therein, and shall not be bound for supplies which may be purchased at any other time during that fiscal year.

**73. Time Element in Contracts; Liquidated Damages.**—Whenever the necessity arises for inviting bids for the erection of buildings, the installation of drainage systems, the furnishing of special supplies and apparatus, etc., in connection with which time is an essential element, and failure to perform the service within the given period will result in substantial damage to the United States, prospective bidders should be notified that the department reserves the right to incorporate in the formal agreement to be executed by the successful bidder, a clause fixing a reasonable amount as liquidated damages for each day's delay, in the event of failure by contractor to fulfill the agreement within the time specified; and in all proposals upon which agreements containing a damage clause will subsequently be based, the time within which the work is to be finished should be stated.

All executed copies of formal agreements intended to be retained by contractors should be sent them by registered mail and return receipt demanded, and when such agreements contain a damage clause there should be sent by registered mail to the contractor a letter signed by the chief of the bureau concerned informing him of the date of beginning work under the contract. The contractor should be requested to acknowledge receipt of the letter.

In the case of agreement containing a damage clause, the bureau for whose benefit the agreement is drawn will retain the letter of acknowledgment and the registry return receipt until performance of the agreement is completed and the final account thereunder is prepared, when the registry return receipt, or both the registry return receipt

and letter of acknowledgment, as the case may be, should be attached to the final settlement voucher.

In preparing the agreement, the solicitor of the department may omit or modify the damage clause if, in his judgment, it is not essential to the proper performance of the contract, or if the damages are excessive, even though the bidder may have previously been notified that such clause will be required.

The request for the preparation of an agreement, lease, or contract will be sent to the solicitor of the department, where five copies will be prepared and forwarded to the bureau. One of these copies will be retained by the bureau and one forwarded to the office of inspection; the other three copies will be sent to the contractor or lessor for execution and return to the bureau, whence they will be forwarded to the solicitor for execution by the Secretary. When so executed, the solicitor will return them to the bureau, which will immediately send one copy to the contractor or lessor and one copy to the office of inspection, the latter for ultimate transmission, through the disbursing clerk, to the General Accounting Office.

**74. Personal Interests in Contracts.**—No officer or employee of the Government who is in a position either to influence the award of a contract with the department, or to cause purchases of supplies to be made for the department, shall be interested in any firm, company, or corporation doing business with the department.

**75. Deliveries under Proposals.**—Proposals requested by the department for definite quantities of supplies do not bind bidders to make further deliveries; when provision for further deliveries at the contract price seem necessary or desirable, the proposal must definitely provide therefor. All contracts based on proposals for a current fiscal year expire automatically at the close of the fiscal year. Deliveries outside of Washington may not be required under a contract or proposal based upon delivery in Washington.

**76. Drayage in Washington.**—When drayage charges are involved in connection with shipments to Washington, D. C., dray tickets should be issued in each case fully identifying the shipment. These dray tickets must accompany the account of the drayage company when presented for payment.

Dept. Form No. 5.  
(Approved by the Comptroller of the Treasury May 28, 1914.)

U. S. DEPARTMENT OF AGRICULTURE.

VOUCHER No.....

.....  
(Bureau, Division, or Office.)  
(Do not sign in duplicate.)

PUBLIC VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

Appropriation:.....

The United States, to *W. L. Swayze, Dr.*

Bureau Voucher No. ....

Address, *Washington, D. C.*

(The submission of accounts on this form without consulting instructions on the back hereof may delay payment.)

Catalogue or list.	Authority.		Date of delivery or service.	Articles or services.	Quan- tity.	Unit.	Unit. price.	Amount.		Payee must not use this column.
	No.	Date.						Dolls.	Cts.	
G. S. C. 1004-4	1056	Aug. 8, 1921	Aug. 10	Baskets, wire, less 10 per cent.....	120	1	\$0. 625	67	50	
1010-a	.....	.....	.....do....	Blotters.....	1 dz.	dz.	2. 59	2,	59	



1016-1a	.....	.....	Books, blank, 100 pages.....	10	1	.16	1	60
1032	.....	.....	Brushes, manila.....	10 dz.	dz.	.35	3	50
			Total.....				75	19

I certify that the above bill is correct and just, and that payment therefor has not been received.

(Do not sign in duplicate.)

(Bill must be completely filled in by payee before certification, and there must not be any erasure or other alteration whatever.)

(Payee sign here) *W. L. Swayze.*

Per.....  
(Title).....

Examined  
by.

I certify that the above articles have been received by me in good condition and in the quality and quantity specified, or the services performed as stated; that they were necessary for the public service and in accordance with the orders therefor; that the prices charged are just, reasonable, and in accordance with the agreement, or that they were secured in accordance with No... of the method of advertising and under the form of agreement lettered ....., as shown on the reverse hereof.

(Any notations made in spaces provided therefor on the back of this voucher become a part of this certificate.)

(Signature) *C. B. Lower,*  
*Officer in Charge of Supplies.*  
(Title of certifying officer.)

Account submitted for.....\$75. 19  
Differences.....\$.....

(Signature).....

Approved for.....\$75. 19

(Title of approving officer.)

Paid by check No. ...., dated ....., 19.., on the Treasurer of the United States, in favor of Payee named above.

## COMMUNICATION AND TRANSPORTATION SERVICES.

### MAIL.

**77. Official Mail, Limitation on.**—All matter mailable under penalty envelopes or labels is designated by the Post Office Department as "official mail." Official mail which partakes of the characteristics of fourth-class or parcel-post matter is mailable in packages of the weights and size prescribed by the Postal Laws and Regulations for such matter, but the legend "Parcel Post" should not be placed thereon.

**78. Payment of Domestic Postage.**—Payments of domestic postage will be allowed (a) for registration by the field force of official matter of the department, except as provided in paragraph 37; (b) for special delivery stamps when immediate delivery of official correspondence is necessary; (c) for stamps on envelopes from which it is necessary to omit the designation of "official mail" in order to avoid defeating the purpose of the communication inclosed therein; and (d) for parcel-post matter (except single books mailed from Washington) weighing in excess of 4 pounds.

**79. Payment of Foreign Postage.**—Postage is required, and will be allowed at usual postal rates, on official mail to foreign countries. Official correspondence which is admissible to the domestic mails under penalty envelope or label may also be dispatched in the same manner to Canada, Cuba, Mexico, the Republic of Panama, and the United States postal agency in the city of Shanghai, China.

### TELEGRAPH.

**80. Preparation of Telegrams.**—The commercial practice will be followed in addressing telegrams, except telegrams to the Weather Bureau and the Bureau of Markets and Crop Estimates at Washington which should be addressed, respectively, "Observer, Washington,"

and "Markets, Agriculture, Washington." All unnecessary words should be omitted from the body of a message. Titles following signatures should not be used except where absolutely essential, but all telegrams should bear the full name of the sender or his official title. Numbers should be expressed in words, not in figures; ordinal numbers should not be abbreviated. Employees should avail themselves of night rates whenever practicable and day or night letters whenever more economical, due consideration being given the importance of the message, the time required for transmission and delivery (a minimum of from one to one and one-half hours should be allowed for transmission and delivery), and the relative time prevailing at points of origin and destination.

#### **81. Procedure Affecting Telegraph Accounts.—**

Bills for telegraphic service should show the period of service, with the number of messages and cost thereof. Either the original messages or copies thereof must be filed in support of the vouchers, the correctness of which must be indicated by the certificate of the officer of the department cognizant of the facts in the case.

Officers in charge of field headquarters, offices, and stations of the department using the telegraph on official business, will open charge accounts in their official capacity with the local telegraph offices, except at stations where the amount of telegraphic communication is too small to justify submission of monthly accounts. Officials in charge of field headquarters where charge accounts are maintained should not pay bills for telegraph service, but should forward them for payment to the appropriate fiscal agent or the Washington office of the bureau concerned.

**82. Telegraph Rates.—**All telegraph messages shall be subject in all respects to the prevailing commercial count of chargeable words, and the address and signature of domestic messages shall be transmitted free in accordance with the commercial practice.

For day messages, 40 per cent of the through full day-message rate between the same points in the United States shall be charged, except that the minimum charge for any day message shall be 25 cents.

For day letters, night messages, and night letters, 40 per cent of the prevailing commercial day-letter, night-message, or night-letter rate, as the case may be, between the same points in the United States shall be charged, except that the minimum charge for any night message shall be 20 cents; for any night letter, 30 cents; and for any day letter, 45 cents; and except that the rate charged for a Government day letter or night letter shall not in any case exceed the amount charged for a commercial day letter or night letter of the same length between the same points: *Provided*, That telegrams of the Weather Bureau may, under rules and regulations prescribed by that bureau, be counted, checked, and transmitted, and bills for tolls rendered in the special manner and at the special rates fixed by telegraph companies for all Weather Bureau business.

**83. Radiograms and Cablegrams.**—When necessary to send messages by cable or wireless, use as few words as possible and resort to a code (A. B. C., fifth edition, preferred) when practicable. Government trans-Atlantic dispatches filed in telegraph and cable offices will be forwarded to the communication office, Navy Department, for transmission by radio unless it is indicated on the dispatch that it is to be transmitted by cable. All Government trans-Pacific dispatches for transmission by radio not originating in or around Washington should be filed in telegraph and cable offices addressed "Via Navy Radio, San Francisco." In order to avoid delay in dispatches originating in or around Washington which are to be dispatched by radio they should be transmitted by the bureau direct to the communication office, Navy Department. Radiograms requiring the signature of the Secretary will be returned to the bureau for transmission.

## TELEPHONE.

**84. Telephones in Private Residences.**—No employee shall be reimbursed for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except when required strictly for the public business. A residence or apartment is private when set apart for the exclusive use of one person or of such person and his family. If, however, an employee having no other office or official headquarters, uses one or more rooms in his private residence exclusively for office purposes and as a public office, the payment for telephone service installed therein for his official use only is not prohibited.

## FREIGHT.

**85. Freight Shipments from Washington.**—Shipments of freight from the department at Washington, D. C., to points in the field will be on the regular department bill of lading. Such bills of lading should show the entire routing from the point of origin to final destination; items shipped should bear the commercial names, and weight of each item should be shown. When practicable, bills of lading should be typewritten.

**86. Freight Shipments in the Field.**—Freight shipments over land-grant or bond-aided railroads, or lines equalizing rates therewith, must be made on regular department bill of lading. Department bill of lading should also be used, when practicable, for shipments of freight between employees in the field or from an employee in the field to Washington, D. C., except that the use of department bill of lading will not be required for shipments between points outside of Washington, D. C., if the total charges will not exceed one dollar. (See par. 85 for instructions for preparation of department bill of lading.) When department bill of lading is not used in making freight shipments and payment of charges is demanded



by the transportation company from the shipper or the consignee, the procedure prescribed in paragraph 92 for express shipments should be followed, stating, in addition, the freight classification.

**87. Freight Shipments from Dealers.**—Freight shipments from dealers, on which the charges are to be paid by the department, should be made on department bill of lading which will be made up at the department, or at field stations, and sent to the dealer with the purchase order. (See par. 85 for instructions for preparation of department bill of lading.)

**88. Transatlantic Shipments.**—Shipments from or to the department across the Atlantic Ocean should be consigned "In care U. S. Dispatch Agent, No. 2 Rector Street, New York, N. Y.," and that official should be promptly notified of the shipment and carefully instructed as to the further disposition of the property.

**89. Transportation of Effects, etc., of Officers and Employees.**—An employee transferred from one official station to another for permanent duty when allowed traveling expenses may, within the discretion and under written instructions of the chief of the bureau in which he serves, be allowed packing, crating, freight, and drayage charges for the transfer of his effects and personal property used in official work between such official stations. Effects will not be transferred at Government expense from or to any point other than an official station of the employee transferred: *Provided, however,* That an employee will not be deprived of any allowance herein authorized through the selection of residence in a suburb of his official station. All such shipments by freight shall be made in accordance with the provisions of paragraph 89(b). Express shipments may be made of articles of a perishable nature and articles of household equipment required for immediate use at the official station to which an employee may be transferred, such as wearing apparel, tableware, bedding, and kitchen utensils, but not including furniture and



jewelry: *Provided*, That this shall apply only in cases where shipment by freight would cause delay and inconvenience. Shipments of effects and personal property may also be made by motor truck when the cost of shipment by this means does not exceed the cost by freight, taking into consideration charges for packing, crating, and drayage, and as excess baggage when the excess weight does not exceed 200 pounds. Shipments as excess baggage should be released at the lowest valuation applicable.

(a) The Forester and the Chief of the Bureau of Public Roads may delegate the district foresters and the district engineers of the Forest Service and the Bureau of Public Roads, respectively, authority to issue written instructions under which transferred employees may be allowed packing, crating, freight, express, and drayage (including transportation by motor truck or as excess baggage) of their effects and personal property used in official work.

(b) Under the provisions of paragraphs 89 and 89 (a) shipments, if by freight, must be made on department bills of lading, prepared in accordance with paragraph 85, released to the lowest valuation applicable to household goods shipments. The employee to whom such department bill of lading is issued is not authorized to make any change therein, by writing across the face thereof or otherwise, which will raise the classification of, or increase the freight charges on, the shipment. Each account must refer to the authority for the shipment and be accompanied by the certificate of the officer best qualified to make it, that the property so shipped consists of the effects and personal property used in official work of the employee transferred and is exclusively his property, and that the transportation was furnished on the occasion of his permanent transfer to a new official station. Carload shipments must be made when the cost at the carload rate based on the minimum carload weight (actual weight when in excess of the carload minimum) is cheaper than the less-than-carload rate based on actual weight.

**EXPRESS.**

**90. Use of Express.**—The express should be used only when the Postal Service can not be employed and freight service will not answer the needs of the department.

**91. Declaration of Value of Express Shipments.**—When the actual value of an express shipment is in excess of \$50 the actual value should be declared and the increased express charge paid by the department. When the value of the property is under \$50, no value should be declared, unless a lower rate may thereby be obtained.

**92. Express Charges.**—Express charges on property sent from or consigned to the department at Washington, D. C., should not be paid by the person sending or receiving the property; express companies will include such shipments in their monthly bills. Express shipments between points in the field should, when practicable, be covered by express charge slips or department bills of lading, but when express charges are paid by the employee making or receiving the shipment he should take a receipt therefor stating articles, weight, rate, scale number, starting point, destination, and value declared, if any, (see par. 91) and include the expense in his next reimbursement account.

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APPENDIX.

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SALARY TABLES.

Days.	\$60		\$100		\$120	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$0.17	\$0.17	\$0.28	\$0.27	\$0.33	\$0.32
2.....	.33	.32	.56	.55	.67	.65
3.....	.50	.49	.83	.81	1.00	.98
4.....	.67	.65	1.11	1.08	1.33	1.30
5.....	.83	.81	1.39	1.36	1.67	1.63
6.....	1.00	.98	1.67	1.63	2.00	1.95
7.....	1.17	1.14	1.94	1.89	2.33	2.27
8.....	1.33	1.30	2.22	2.16	2.67	2.60
9.....	1.50	1.46	2.50	2.44	3.00	2.93
10.....	1.67	1.63	2.78	2.71	3.33	3.25
11.....	1.83	1.78	3.06	2.98	3.67	3.58
12.....	2.00	1.95	3.33	3.25	4.00	3.90
13.....	2.17	2.12	3.61	3.52	4.33	4.22
14.....	2.33	2.27	3.89	3.79	4.67	4.55
15.....	2.50	2.44	4.17	4.07	5.00	4.88
16.....	2.67	2.60	4.44	4.33	5.33	5.20
17.....	2.83	2.76	4.72	4.60	5.67	5.53
18.....	3.00	2.93	5.00	4.88	6.00	5.85
19.....	3.17	3.09	5.28	5.15	6.33	6.17
20.....	3.33	3.25	5.56	5.42	6.67	6.50
21.....	3.50	3.41	5.83	5.68	7.00	6.83
22.....	3.67	3.58	6.11	5.96	7.33	7.15
23.....	3.83	3.73	6.39	6.23	7.67	7.48
24.....	4.00	3.90	6.67	6.50	8.00	7.80
25.....	4.17	4.07	6.94	6.77	8.33	8.12
26.....	4.33	4.22	7.22	7.04	8.67	8.45
27.....	4.50	4.39	7.50	7.31	9.00	8.78
28.....	4.67	4.55	7.78	7.59	9.33	9.10
29.....	4.83	4.71	8.06	7.86	9.67	9.43
30.....	5.00	4.88	8.33	8.12	10.00	9.75
Months.						
Jan.....	5.00	4.87	8.33	8.12	10.00	9.75
Feb.....	5.00	4.88	8.33	8.13	10.00	9.75
Mar.....	5.00	4.87	8.34	8.12	10.00	9.75
Apr.....	5.00	4.88	8.33	8.13	10.00	9.75
May.....	5.00	4.87	8.33	8.12	10.00	9.75
June.....	5.00	4.88	8.34	8.13	10.00	9.75
July.....	5.00	4.87	8.33	8.12	10.00	9.75
Aug.....	5.00	4.88	8.33	8.13	10.00	9.75
Sept.....	5.00	4.87	8.34	8.12	10.00	9.75
Oct.....	5.00	4.88	8.33	8.13	10.00	9.75
Nov.....	5.00	4.87	8.33	8.12	10.00	9.75
Dec.....	5.00	4.88	8.34	8.13	10.00	9.75
Yearly salary.	60.00	58.50	100.00	97.50	120.00	117.00

Days.	\$144		\$180		\$200	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$0.40	\$0.39	\$0.50	\$0.49	\$0.56	\$0.55
2.....	.80	.78	1.00	.98	1.11	1.08
3.....	1.20	1.17	1.50	1.46	1.67	1.63
4.....	1.60	1.56	2.00	1.95	2.22	2.16
5.....	2.00	1.95	2.50	2.44	2.78	2.71
6.....	2.40	2.34	3.00	2.93	3.33	3.25
7.....	2.80	2.73	3.50	3.41	3.89	3.79
8.....	3.20	3.12	4.00	3.90	4.44	4.33
9.....	3.60	3.51	4.50	4.39	5.00	4.88
10.....	4.00	3.90	5.00	4.88	5.56	5.42
11.....	4.40	4.29	5.50	5.36	6.11	5.96
12.....	4.80	4.68	6.00	5.85	6.67	6.50
13.....	5.20	5.07	6.50	6.34	7.22	7.04
14.....	5.60	5.46	7.00	6.83	7.78	7.59
15.....	6.00	5.85	7.50	7.31	8.33	8.12
16.....	6.40	6.24	8.00	7.80	8.89	8.67
17.....	6.80	6.63	8.50	8.29	9.44	9.20
18.....	7.20	7.02	9.00	8.78	10.00	9.75
19.....	7.60	7.41	9.50	9.26	10.56	10.30
20.....	8.00	7.80	10.00	9.75	11.11	10.83
21.....	8.40	8.19	10.50	10.24	11.67	11.38
22.....	8.80	8.58	11.00	10.73	12.22	11.91
23.....	9.20	8.97	11.50	11.21	12.78	12.46
24.....	9.60	9.36	12.00	11.70	13.33	13.00
25.....	10.00	9.75	12.50	12.19	13.89	13.54
26.....	10.40	10.14	13.00	12.68	14.44	14.08
27.....	10.80	10.53	13.50	13.16	15.00	14.63
28.....	11.20	10.92	14.00	13.65	15.56	15.17
29.....	11.60	11.31	14.50	14.14	16.11	15.71
30.....	12.00	11.70	15.00	14.63	16.67	16.25
Months.						
Jan.....	12.00	11.70	15.00	14.62	16.66	16.25
Feb.....	12.00	11.70	15.00	14.63	16.67	16.25
Mar.....	12.00	11.70	15.00	14.62	16.67	16.25
Apr.....	12.00	11.70	15.00	14.63	16.66	16.25
May.....	12.00	11.70	15.00	14.62	16.67	16.25
June.....	12.00	11.70	15.00	14.63	16.67	16.25
July.....	12.00	11.70	15.00	14.62	16.66	16.25
Aug.....	12.00	11.70	15.00	14.63	16.67	16.25
Sept.....	12.00	11.70	15.00	14.62	16.67	16.25
Oct.....	12.00	11.70	15.00	14.63	16.66	16.25
Nov.....	12.00	11.70	15.00	14.62	16.67	16.25
Dec.....	12.00	11.70	15.00	14.63	16.67	16.25
Yearly salary.	144.00	140.40	180.00	175.50	200.00	195.00

Days.	\$220		\$240		\$300	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$0.61	\$0.59	\$0.67	\$0.65	\$0.83	\$0.81
2.....	1.22	1.19	1.33	1.30	1.67	1.63
3.....	1.83	1.78	2.00	1.95	2.50	2.44
4.....	2.44	2.38	2.67	2.60	3.33	3.25
5.....	3.06	2.98	3.33	3.25	4.17	4.07
6.....	3.67	3.58	4.00	3.90	5.00	4.88
7.....	4.28	4.17	4.67	4.55	5.83	5.68
8.....	4.89	4.77	5.33	5.20	6.67	6.50
9.....	5.50	5.36	6.00	5.85	7.50	7.31
10.....	6.11	5.96	6.67	6.50	8.33	8.12
11.....	6.72	6.55	7.33	7.15	9.17	8.94
12.....	7.33	7.15	8.00	7.80	10.00	9.75
13.....	7.94	7.74	8.67	8.45	10.83	10.56
14.....	8.56	8.35	9.33	9.10	11.67	11.38
15.....	9.17	8.94	10.00	9.75	12.50	12.19
16.....	9.78	9.54	10.67	10.40	13.33	13.00
17.....	10.39	10.13	11.33	11.05	14.17	13.82
18.....	11.00	10.73	12.00	11.70	15.00	14.63
19.....	11.61	11.32	12.67	12.35	15.83	15.43
20.....	12.22	11.91	13.33	13.00	16.67	16.25
21.....	12.83	12.51	14.00	13.65	17.50	17.06
22.....	13.44	13.10	14.67	14.30	18.33	17.87
23.....	14.06	13.71	15.33	14.95	19.17	18.69
24.....	14.67	14.30	16.00	15.60	20.00	19.50
25.....	15.28	14.90	16.67	16.25	20.83	20.31
26.....	15.89	15.49	17.33	16.90	21.67	21.13
27.....	16.50	16.09	18.00	17.55	22.50	21.94
28.....	17.11	16.68	18.67	18.20	23.33	22.75
29.....	17.72	17.28	19.33	18.85	24.17	23.57
30.....	18.33	17.87	20.00	19.50	25.00	24.38
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Months.						
Jan.....	18.33	17.87	20.00	19.50	25.00	24.37
Feb.....	18.33	17.88	20.00	19.50	25.00	24.38
Mar.....	18.34	17.87	20.00	19.50	25.00	24.37
Apr.....	18.33	17.88	20.00	19.50	25.00	24.38
May.....	18.33	17.87	20.00	19.50	25.00	24.37
June.....	18.34	17.88	20.00	19.50	25.00	24.38
July.....	18.33	17.87	20.00	19.50	25.00	24.37
Aug.....	18.33	17.88	20.00	19.50	25.00	24.38
Sept.....	18.34	17.87	20.00	19.50	25.00	24.37
Oct.....	18.33	17.88	20.00	19.50	25.00	24.38
Nov.....	18.33	17.87	20.00	19.50	25.00	24.37
Dec.....	18.34	17.88	20.00	19.50	25.00	24.38
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Yearly salary.	220.00	214.50	240.00	234.00	300.00	292.50



Days.	\$360		\$400		\$420	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$1.00	\$0.98	\$1.11	\$1.08	\$1.17	\$1.14
2.....	2.00	1.95	2.22	2.16	2.33	2.27
3.....	3.00	2.93	3.33	3.25	3.50	3.41
4.....	4.00	3.90	4.44	4.33	4.67	4.55
5.....	5.00	4.88	5.56	5.42	5.83	5.68
6.....	6.00	5.85	6.67	6.50	7.00	6.83
7.....	7.00	6.83	7.78	7.59	8.17	7.97
8.....	8.00	7.80	8.89	8.67	9.33	9.10
9.....	9.00	8.78	10.00	9.75	10.50	10.24
10.....	10.00	9.75	11.11	10.83	11.67	11.38
11.....	11.00	10.73	12.22	11.91	12.83	12.51
12.....	12.00	11.70	13.33	13.00	14.00	13.65
13.....	13.00	12.68	14.44	14.08	15.17	14.79
14.....	14.00	13.65	15.56	15.17	16.33	15.92
15.....	15.00	14.63	16.67	16.25	17.50	17.06
16.....	16.00	15.60	17.78	17.34	18.67	18.20
17.....	17.00	16.58	18.89	18.42	19.83	19.33
18.....	18.00	17.55	20.00	19.50	21.00	20.48
19.....	19.00	18.53	21.11	20.58	22.17	21.62
20.....	20.00	19.50	22.22	21.66	23.33	22.75
21.....	21.00	20.48	23.33	22.75	24.50	23.89
22.....	22.00	21.45	24.44	23.83	25.67	25.03
23.....	23.00	22.43	25.56	24.92	26.83	26.16
24.....	24.00	23.40	26.67	26.00	28.00	27.30
25.....	25.00	24.38	27.78	27.09	29.17	28.44
26.....	26.00	25.35	28.89	28.17	30.33	29.57
27.....	27.00	26.33	30.00	29.25	31.50	30.71
28.....	28.00	27.30	31.11	30.33	32.67	31.85
29.....	29.00	28.28	32.22	31.41	33.83	32.98
30.....	30.00	29.25	33.33	32.50	35.00	34.13
<b>Months.</b>						
Jan.....	30.00	29.25	33.33	32.50	35.00	34.12
Feb.....	30.00	29.25	33.33	32.50	35.00	34.13
Mar.....	30.00	29.25	33.34	32.50	35.00	34.12
Apr.....	30.00	29.25	33.33	32.50	35.00	34.13
May.....	30.00	29.25	33.33	32.50	35.00	34.12
June.....	30.00	29.25	33.34	32.50	35.00	34.13
July.....	30.00	29.25	33.33	32.50	35.00	34.12
Aug.....	30.00	29.25	33.33	32.50	35.00	34.13
Sept.....	30.00	29.25	33.34	32.50	35.00	34.12
Oct.....	30.00	29.25	33.33	32.50	35.00	34.13
Nov.....	30.00	29.25	33.33	32.50	35.00	34.12
Dec.....	30.00	29.25	33.34	32.50	35.00	34.13
<b>Yearly salary.</b>	<b>360.00</b>	<b>351.00</b>	<b>400.00</b>	<b>390.00</b>	<b>420.00</b>	<b>409.50</b>

Days.	\$450		\$480		\$500	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$1.25	\$1.22	\$1.33	\$1.30	\$1.39	\$1.36
2.....	2.50	2.44	2.67	2.60	2.78	2.71
3.....	3.75	3.66	4.00	3.90	4.17	4.07
4.....	5.00	4.88	5.33	5.20	5.56	5.42
5.....	6.25	6.09	6.67	6.50	6.94	6.77
6.....	7.50	7.31	8.00	7.80	8.33	8.12
7.....	8.75	8.53	9.33	9.10	9.72	9.48
8.....	10.00	9.75	10.67	10.40	11.11	10.83
9.....	11.25	10.97	12.00	11.70	12.50	12.19
10.....	12.50	12.19	13.33	13.00	13.89	13.54
11.....	13.75	13.41	14.67	14.30	15.28	14.90
12.....	15.00	14.63	16.00	15.60	16.67	16.25
13.....	16.25	15.84	17.33	16.90	18.06	17.61
14.....	17.50	17.06	18.67	18.20	19.44	18.95
15.....	18.75	18.28	20.00	19.50	20.83	20.31
16.....	20.00	19.50	21.33	20.80	22.22	21.66
17.....	21.25	20.72	22.67	22.10	23.61	23.02
18.....	22.50	21.94	24.00	23.40	25.00	24.38
19.....	23.75	23.16	25.33	24.70	26.39	25.73
20.....	25.00	24.38	26.67	26.00	27.78	27.09
21.....	26.25	25.59	28.00	27.30	29.17	28.44
22.....	27.50	26.81	29.33	28.60	30.56	29.80
23.....	28.75	28.03	30.67	29.90	31.94	31.14
24.....	30.00	29.25	32.00	31.20	33.33	32.50
25.....	31.25	30.47	33.33	32.50	34.72	33.85
26.....	32.50	31.69	34.67	33.80	36.11	35.21
27.....	33.75	32.91	36.00	35.10	37.50	36.56
28.....	35.00	34.13	37.33	36.40	38.89	37.92
29.....	36.25	35.34	38.67	37.70	40.28	39.27
30.....	37.50	36.56	40.00	39.00	41.67	40.63
Months.						
Jan.....	37.50	36.56	40.00	39.00	41.66	40.62
Feb.....	37.50	36.56	40.00	39.00	41.67	40.63
Mar.....	37.50	36.56	40.00	39.00	41.67	40.62
Apr.....	37.50	36.57	40.00	39.00	41.66	40.63
May.....	37.50	36.56	40.00	39.00	41.67	40.62
June.....	37.50	36.56	40.00	39.00	41.67	40.63
July.....	37.50	36.56	40.00	39.00	41.66	40.62
Aug.....	37.50	36.57	40.00	39.00	41.67	40.63
Sept.....	37.50	36.56	40.00	39.00	41.67	40.62
Oct.....	37.50	36.56	40.00	39.00	41.66	40.63
Nov.....	37.50	36.56	40.00	39.00	41.67	40.62
Dec.....	37.50	36.57	40.00	39.00	41.67	40.63
Yearly salary.	450.00	438.75	480.00	468.00	500.00	487.50

Days.	\$540		\$580		\$600	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$1.50	\$1.46	\$1.61	\$1.57	\$1.67	\$1.63
2.....	3.00	2.93	3.22	3.14	3.33	3.25
3.....	4.50	4.39	4.83	4.71	5.00	4.88
4.....	6.00	5.85	6.44	6.28	6.67	6.50
5.....	7.50	7.31	8.06	7.86	8.33	8.12
6.....	9.00	8.78	9.67	9.43	10.00	9.75
7.....	10.50	10.24	11.28	11.00	11.67	11.38
8.....	12.00	11.70	12.89	12.57	13.33	13.00
9.....	13.50	13.16	14.50	14.14	15.00	14.63
10.....	15.00	14.63	16.11	15.71	16.67	16.25
11.....	16.50	16.09	17.72	17.28	18.33	17.87
12.....	18.00	17.55	19.33	18.85	20.00	19.50
13.....	19.50	19.01	20.94	20.42	21.67	21.13
14.....	21.00	20.48	22.56	22.00	23.33	22.75
15.....	22.50	21.94	24.17	23.57	25.00	24.38
16.....	24.00	23.40	25.78	25.14	26.67	26.00
17.....	25.50	24.86	27.39	26.71	28.33	27.62
18.....	27.00	26.33	29.00	28.28	30.00	29.25
19.....	28.50	27.79	30.61	29.84	31.67	30.88
20.....	30.00	29.25	32.22	31.41	33.33	32.50
21.....	31.50	30.71	33.83	32.98	35.00	34.13
22.....	33.00	32.18	35.44	34.55	36.67	35.75
23.....	34.50	33.64	37.06	36.13	38.33	37.37
24.....	36.00	35.10	38.67	37.70	40.00	39.00
25.....	37.50	36.56	40.28	39.27	41.67	40.63
26.....	39.00	38.03	41.89	40.84	43.33	42.25
27.....	40.50	39.49	43.50	42.41	45.00	43.88
28.....	42.00	40.95	45.11	43.98	46.67	45.50
29.....	43.50	42.41	46.72	45.55	48.33	47.12
30.....	45.00	43.88	48.33	47.12	50.00	48.75
Months.						
Jan.....	45.00	43.87	48.33	47.12	50.00	48.75
Feb.....	45.00	43.88	48.33	47.13	50.00	48.75
Mar.....	45.00	43.87	48.34	47.12	50.00	48.75
Apr.....	45.00	43.88	48.33	47.13	50.00	48.75
May.....	45.00	43.87	48.33	47.12	50.00	48.75
June.....	45.00	43.88	48.34	47.13	50.00	48.75
July.....	45.00	43.87	48.33	47.12	50.00	48.75
Aug.....	45.00	43.88	48.33	47.13	50.00	48.75
Sept.....	45.00	43.87	48.34	47.12	50.00	48.75
Oct.....	45.00	43.88	48.33	47.13	50.00	48.75
Nov.....	45.00	43.87	48.33	47.12	50.00	48.75
Dec.....	45.00	43.88	48.34	47.13	50.00	48.75
Yearly salary.	540.00	526.50	580.00	565.50	600.00	585.00

Days.	\$660		\$700		\$720	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$1.83	\$1.78	\$1.94	\$1.89	\$2.00	\$1.95
2.....	3.67	3.58	3.89	3.79	4.00	3.90
3.....	5.50	5.36	5.83	5.68	6.00	5.85
4.....	7.33	7.15	7.78	7.59	8.00	7.80
5.....	9.17	8.94	9.72	9.48	10.00	9.75
6.....	11.00	10.73	11.67	11.38	12.00	11.70
7.....	12.83	12.51	13.61	13.27	14.00	13.65
8.....	14.67	14.30	15.56	15.17	16.00	15.60
9.....	16.50	16.09	17.50	17.06	18.00	17.55
10.....	18.33	17.87	19.44	18.95	20.00	19.50
11.....	20.17	19.67	21.39	20.86	22.00	21.45
12.....	22.00	21.45	23.33	22.75	24.00	23.40
13.....	23.83	23.23	25.28	24.65	26.00	25.35
14.....	25.67	25.03	27.22	26.54	28.00	27.30
15.....	27.50	26.81	29.17	28.44	30.00	29.25
16.....	29.33	28.60	31.11	30.33	32.00	31.20
17.....	31.17	30.39	33.06	32.23	34.00	33.15
18.....	33.00	32.18	35.00	34.13	36.00	35.10
19.....	34.83	33.96	36.94	36.02	38.00	37.05
20.....	36.67	35.75	38.89	37.92	40.00	39.00
21.....	38.50	37.54	40.83	39.81	42.00	40.95
22.....	40.33	39.32	42.78	41.71	44.00	42.90
23.....	42.17	41.12	44.72	43.60	46.00	44.85
24.....	44.00	42.90	46.67	45.50	48.00	46.80
25.....	45.83	44.68	48.61	47.39	50.00	48.75
26.....	47.67	46.48	50.56	49.30	52.00	50.70
27.....	49.50	48.26	52.50	51.19	54.00	52.65
28.....	51.33	50.05	54.44	53.08	56.00	54.60
29.....	53.17	51.84	56.39	54.98	58.00	56.55
30.....	55.00	53.63	58.33	56.87	60.00	58.50
Months.						
Jan.....	55.00	53.62	58.33	56.87	60.00	58.50
Feb.....	55.00	53.63	58.33	56.88	60.00	58.50
Mar.....	55.00	53.62	58.34	56.87	60.00	58.50
Apr.....	55.00	53.63	58.33	56.88	60.00	58.50
May.....	55.00	53.62	58.33	56.87	60.00	58.50
June.....	55.00	53.63	58.34	56.88	60.00	58.50
July.....	55.00	53.62	58.33	56.87	60.00	58.50
Aug.....	55.00	53.63	58.33	56.88	60.00	58.50
Sept.....	55.00	53.62	58.34	56.87	60.00	58.50
Oct.....	55.00	53.63	58.33	56.88	60.00	58.50
Nov.....	55.00	53.62	58.33	56.87	60.00	58.50
Dec.....	55.00	53.63	58.34	56.88	60.00	58.50
Yearly salary.	660.00	643.50	700.00	682.50	720.00	702.00

Days.	\$730		\$750		\$760	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$2.03	\$1.98	\$2.08	\$2.03	\$2.11	\$2.06
2.....	4.06	3.96	4.17	4.07	4.22	4.11
3.....	6.08	5.93	6.25	6.09	6.33	6.17
4.....	8.11	7.91	8.33	8.12	8.44	8.23
5.....	10.14	9.89	10.42	10.16	10.56	10.30
6.....	12.17	11.87	12.50	12.19	12.67	12.35
7.....	14.19	13.84	14.58	14.22	14.78	14.41
8.....	16.22	15.81	16.67	16.25	16.89	16.47
9.....	18.25	17.79	18.75	18.28	19.00	18.53
10.....	20.28	19.77	20.83	20.31	21.11	20.58
11.....	22.31	21.75	22.92	22.35	23.22	22.64
12.....	24.33	23.72	25.00	24.38	25.33	24.70
13.....	26.36	25.70	27.08	26.40	27.44	26.75
14.....	28.39	27.68	29.17	28.44	29.56	28.82
15.....	30.42	29.66	31.25	30.47	31.67	30.88
16.....	32.44	31.63	33.33	32.50	33.78	32.94
17.....	34.47	33.61	35.42	34.53	35.89	34.99
18.....	36.50	35.59	37.50	36.56	38.00	37.05
19.....	38.53	37.57	39.58	38.59	40.11	39.11
20.....	40.56	39.55	41.67	40.63	42.22	41.16
21.....	42.58	41.52	43.75	42.66	44.33	43.22
22.....	44.61	43.49	45.83	44.68	46.44	45.28
23.....	46.64	45.47	47.92	46.72	48.56	47.35
24.....	48.67	47.45	50.00	48.75	50.67	49.40
25.....	50.69	49.42	52.08	50.78	52.78	51.46
26.....	52.72	51.40	54.17	52.82	54.89	53.52
27.....	54.75	53.38	56.25	54.84	57.00	55.58
28.....	56.78	55.36	58.33	56.87	59.11	57.63
29.....	58.81	57.34	60.42	58.91	61.22	59.69
30.....	60.83	59.31	62.50	60.94	63.33	61.75
Months.						
Jan.....	60.83	59.31	62.50	60.93	63.33	61.75
Feb.....	60.83	59.31	62.50	60.94	63.33	61.75
Mar.....	60.84	59.31	62.50	60.94	63.34	61.75
Apr.....	60.83	59.32	62.50	60.94	63.33	61.75
May.....	60.83	59.31	62.50	60.93	63.33	61.75
June.....	60.84	59.31	62.50	60.94	63.34	61.75
July.....	60.83	59.31	62.50	60.94	63.33	61.75
Aug.....	60.83	59.32	62.50	60.94	63.33	61.75
Sept.....	60.84	59.31	62.50	60.93	63.34	61.75
Oct.....	60.83	59.31	62.50	60.94	63.33	61.75
Nov.....	60.83	59.31	62.50	60.94	63.33	61.75
Dec.....	60.84	59.32	62.50	60.94	63.34	61.75
Yearly salary.	730.00	711.75	750.00	731.25	760.00	741.00



Days.	\$780		\$800		\$820	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1	\$2.17	\$2.12	\$2.22	\$2.16	\$2.28	\$2.22
2	4.33	4.22	4.44	4.33	4.56	4.45
3	6.50	6.34	6.67	6.50	6.83	6.66
4	8.67	8.45	8.89	8.67	9.11	8.88
5	10.83	10.56	11.11	10.83	11.39	11.11
6	13.00	12.68	13.33	13.00	13.67	13.33
7	15.17	14.79	15.56	15.17	15.94	15.54
8	17.33	16.90	17.78	17.34	18.22	17.76
9	19.50	19.01	20.00	19.50	20.50	19.99
10	21.67	21.13	22.22	21.66	22.78	22.21
11	23.83	23.23	24.44	23.83	25.06	24.43
12	26.00	25.35	26.67	26.00	27.33	26.65
13	28.17	27.47	28.89	28.17	29.61	28.87
14	30.33	29.57	31.11	30.33	31.89	31.09
15	32.50	31.69	33.33	32.50	34.17	33.32
16	34.67	33.80	35.56	34.67	36.44	35.53
17	36.83	35.91	37.78	36.84	38.72	37.75
18	39.00	38.03	40.00	39.00	41.00	39.98
19	41.17	40.14	42.22	41.16	43.28	42.20
20	43.33	42.25	44.44	43.33	45.56	44.42
21	45.50	44.36	46.67	45.50	47.83	46.63
22	47.67	46.48	48.89	47.67	50.11	48.86
23	49.83	48.58	51.11	49.83	52.39	51.08
24	52.00	50.70	53.33	52.00	54.67	53.30
25	54.17	52.82	55.56	54.17	56.94	55.52
26	56.33	54.92	57.78	56.34	59.22	57.74
27	58.50	57.04	60.00	58.50	61.50	59.96
28	60.67	59.15	62.22	60.66	63.78	62.19
29	62.83	61.26	64.44	62.83	66.06	64.41
30	65.00	63.38	66.67	65.00	68.33	66.62
Months.						
Jan	65.00	63.37	66.66	65.00	68.33	66.62
Feb	65.00	63.38	66.67	65.00	68.33	66.63
Mar	65.00	63.37	66.67	65.00	68.34	66.62
Apr	65.00	63.38	66.66	65.00	68.33	66.63
May	65.00	63.37	66.67	65.00	68.33	66.62
June	65.00	63.38	66.67	65.00	68.34	66.63
July	65.00	63.37	66.66	65.00	68.33	66.62
Aug	65.00	63.38	66.67	65.00	68.33	66.63
Sept	65.00	63.37	66.67	65.00	68.34	66.62
Oct	65.00	63.38	66.66	65.00	68.33	66.63
Nov	65.00	63.37	66.67	65.00	68.33	66.62
Dec	65.00	63.38	66.67	65.00	68.34	66.63
Yearly salary.	780.00	760.50	800.00	780.00	820.00	799.50



Days.	\$840		\$900		\$940	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$2.33	\$2.27	\$2.50	\$2.44	\$2.61	\$2.54
2.....	4.67	4.55	5.00	4.88	5.22	5.09
3.....	7.00	6.83	7.50	7.31	7.83	7.63
4.....	9.33	9.10	10.00	9.75	10.44	10.18
5.....	11.67	11.38	12.50	12.19	13.06	12.73
6.....	14.00	13.65	15.00	14.63	15.67	15.28
7.....	16.33	15.92	17.50	17.06	18.28	17.82
8.....	18.67	18.20	20.00	19.50	20.89	20.37
9.....	21.00	20.48	22.50	21.94	23.50	22.91
10.....	23.33	22.75	25.00	24.38	26.11	25.46
11.....	25.67	25.03	27.50	26.81	28.72	28.00
12.....	28.00	27.30	30.00	29.25	31.33	30.55
13.....	30.33	29.57	32.50	31.69	33.94	33.09
14.....	32.67	31.85	35.00	34.13	36.56	35.65
15.....	35.00	34.13	37.50	36.56	39.17	38.19
16.....	37.33	36.40	40.00	39.00	41.78	40.74
17.....	39.67	38.68	42.50	41.44	44.39	43.28
18.....	42.00	40.95	45.00	43.88	47.00	45.83
19.....	44.33	43.22	47.50	46.31	49.61	48.37
20.....	46.67	45.50	50.00	48.75	52.22	50.91
21.....	49.00	47.78	52.50	51.19	54.83	53.46
22.....	51.33	50.05	55.00	53.63	57.44	56.00
23.....	53.67	52.33	57.50	56.06	60.06	58.56
24.....	56.00	54.60	60.00	58.50	62.67	61.10
25.....	58.33	56.87	62.50	60.94	65.28	63.65
26.....	60.67	59.15	65.00	63.38	67.89	66.19
27.....	63.00	61.43	67.50	65.81	70.50	68.74
28.....	65.33	63.70	70.00	68.25	73.11	71.28
29.....	67.67	65.98	72.50	70.69	75.72	73.83
30.....	70.00	68.25	75.00	73.13	78.33	76.37
Months.						
Jan.....	70.00	68.25	75.00	73.12	78.33	76.37
Feb.....	70.00	68.25	75.00	73.13	78.33	76.38
Mar.....	70.00	68.25	75.00	73.12	78.34	76.37
Apr.....	70.00	68.25	75.00	73.13	78.33	76.38
May.....	70.00	68.25	75.00	73.12	78.33	76.37
June.....	70.00	68.25	75.00	73.13	78.34	76.38
July.....	70.00	68.25	75.00	73.12	78.33	76.37
Aug.....	70.00	68.25	75.00	73.13	78.33	76.38
Sept.....	70.00	68.25	75.00	73.12	78.34	76.37
Oct.....	70.00	68.25	75.00	73.13	78.33	76.38
Nov.....	70.00	68.25	75.00	73.12	78.33	76.37
Dec.....	70.00	68.25	75.00	73.13	78.34	76.38
Yearly salary.	840.00	819.00	900.00	877.50	940.00	916.50

Days.	\$960		\$990		\$1,000	
	Basic salary.	Less $2\frac{1}{2}\%$ retire- ment de- duction.	Basic salary.	Less $2\frac{1}{2}\%$ retire- ment de- duction.	Basic salary.	Less $2\frac{1}{2}\%$ retire- ment de- duction.
1.....	\$2.67	\$2.60	\$2.75	\$2.68	\$2.78	\$2.71
2.....	5.33	5.20	5.50	5.36	5.56	5.42
3.....	8.00	7.80	8.25	8.04	8.33	8.12
4.....	10.67	10.40	11.00	10.73	11.11	10.83
5.....	13.33	13.00	13.75	13.41	13.89	13.54
6.....	16.00	15.60	16.50	16.09	16.67	16.25
7.....	18.67	18.20	19.25	18.77	19.44	18.95
8.....	21.33	20.80	22.00	21.45	22.22	21.66
9.....	24.00	23.40	24.75	24.13	25.00	24.38
10.....	26.67	26.00	27.50	26.81	27.78	27.09
11.....	29.33	28.60	30.25	29.49	30.56	29.80
12.....	32.00	31.20	33.00	32.18	33.33	32.50
13.....	34.67	33.80	35.75	34.86	36.11	35.21
14.....	37.33	36.40	38.50	37.54	38.89	37.92
15.....	40.00	39.00	41.25	40.22	41.67	40.63
16.....	42.67	41.60	44.00	42.90	44.44	43.33
17.....	45.33	44.20	46.75	45.58	47.22	46.04
18.....	48.00	46.80	49.50	48.26	50.00	48.75
19.....	50.67	49.40	52.25	50.94	52.78	51.46
20.....	53.33	52.00	55.00	53.63	55.56	54.17
21.....	56.00	54.60	57.75	56.31	58.33	56.87
22.....	58.67	57.20	60.50	58.99	61.11	59.58
23.....	61.33	59.80	63.25	61.67	63.89	62.29
24.....	64.00	62.40	66.00	64.35	66.67	65.00
25.....	66.67	65.00	68.75	67.03	69.44	67.70
26.....	69.33	67.60	71.50	69.71	72.22	70.41
27.....	72.00	70.20	74.25	72.39	75.00	73.13
28.....	74.67	72.80	77.00	75.08	77.78	75.84
29.....	77.33	75.40	79.75	77.76	80.56	78.55
30.....	80.00	78.00	82.50	80.44	83.33	81.25
Months.						
Jan.....	80.00	78.00	82.50	80.43	83.33	81.25
Feb.....	80.00	78.00	82.50	80.44	83.33	81.25
Mar.....	80.00	78.00	82.50	80.44	83.34	81.25
Apr.....	80.00	78.00	82.50	80.44	83.33	81.25
May.....	80.00	78.00	82.50	80.43	83.33	81.25
June.....	80.00	78.00	82.50	80.44	83.34	81.25
July.....	80.00	78.00	82.50	80.44	83.33	81.25
Aug.....	80.00	78.00	82.50	80.44	83.33	81.25
Sept.....	80.00	78.00	82.50	80.43	83.34	81.25
Oct.....	80.00	78.00	82.50	80.44	83.33	81.25
Nov.....	80.00	78.00	82.50	80.44	83.33	81.25
Dec.....	80.00	78.00	82.50	80.44	83.34	81.25
Yearly salary.	960.00	936.00	990.00	965.25	1,000.00	975.00

Days.	\$1,020		\$1,040		\$1,050	
	Basic salary.	Less $2\frac{1}{2}\%$ retirement deduction.	Basic salary.	Less $2\frac{1}{2}\%$ retirement deduction.	Basic salary.	Less $2\frac{1}{2}\%$ retirement deduction.
1.....	\$2.83	\$2.76	\$2.89	\$2.82	\$2.92	\$2.85
2.....	5.67	5.53	5.78	5.64	5.83	5.68
3.....	8.50	8.29	8.67	8.45	8.75	8.53
4.....	11.33	11.05	11.56	11.27	11.67	11.38
5.....	14.17	13.82	14.44	14.08	14.58	14.22
6.....	17.00	16.58	17.33	16.90	17.50	17.06
7.....	19.83	19.33	20.22	19.71	20.42	19.91
8.....	22.67	22.10	23.11	22.53	23.33	22.75
9.....	25.50	24.86	26.00	25.35	26.25	25.59
10.....	28.33	27.62	28.89	28.17	29.17	28.44
11.....	31.17	30.39	31.78	30.99	32.08	31.28
12.....	34.00	33.15	34.67	33.80	35.00	34.13
13.....	36.83	35.91	37.56	36.62	37.92	36.97
14.....	39.67	38.68	40.44	39.43	40.83	39.81
15.....	42.50	41.44	43.33	42.25	43.75	42.66
16.....	45.33	44.20	46.22	45.06	46.67	45.50
17.....	48.17	46.97	49.11	47.88	49.58	48.34
18.....	51.00	49.73	52.00	50.70	52.50	51.19
19.....	53.83	52.48	54.89	53.52	55.42	54.03
20.....	56.67	55.25	57.78	56.34	58.33	56.87
21.....	59.50	58.01	60.67	59.15	61.25	59.72
22.....	62.33	60.77	63.56	61.97	64.17	62.57
23.....	65.17	63.54	66.44	64.78	67.08	65.40
24.....	68.00	66.30	69.33	67.60	70.00	68.25
25.....	70.83	69.06	72.22	70.41	72.92	71.10
26.....	73.67	71.83	75.11	73.23	75.83	73.93
27.....	76.50	74.59	78.00	76.05	78.75	76.78
28.....	79.33	77.35	80.89	78.87	81.67	79.63
29.....	82.17	80.12	83.78	81.69	84.58	82.47
30.....	85.00	82.88	86.67	84.50	87.50	85.31
Months.						
Jan.....	85.00	82.87	86.66	84.50	87.50	85.31
Feb.....	85.00	82.88	86.67	84.50	87.50	85.31
Mar.....	85.00	82.87	86.67	84.50	87.50	85.31
Apr.....	85.00	82.88	86.66	84.50	87.50	85.32
May.....	85.00	82.87	86.67	84.50	87.50	85.31
June.....	85.00	82.88	86.67	84.50	87.50	85.31
July.....	85.00	82.87	86.66	84.50	87.50	85.31
Aug.....	85.00	82.88	86.67	84.50	87.50	85.32
Sept.....	85.00	82.87	86.67	84.50	87.50	85.31
Oct.....	85.00	82.88	86.66	84.50	87.50	85.31
Nov.....	85.00	82.87	86.67	84.50	87.50	85.31
Dec.....	85.00	82.88	86.67	84.50	87.50	85.32
Yearly salary.	1,020.00	994.50	1,040.00	1,014.00	1,050.00	1,023.75

Days.	\$1,080		\$1,100		\$1,120	
	Basic salary.	Less $2\frac{1}{2}\%$ retire- ment de- duction.	Basic salary.	Less $2\frac{1}{2}\%$ retire- ment de- duction.	Basic salary.	Less $2\frac{1}{2}\%$ retire- ment de- duction.
1.....	\$3.00	\$2.93	\$3.06	\$2.98	\$3.11	\$3.03
2.....	6.00	5.85	6.11	5.96	6.22	6.06
3.....	9.00	8.78	9.17	8.94	9.33	9.10
4.....	12.00	11.70	12.22	11.91	12.44	12.13
5.....	15.00	14.63	15.28	14.90	15.56	15.17
6.....	18.00	17.55	18.33	17.87	18.67	18.20
7.....	21.00	20.48	21.39	20.86	21.78	21.24
8.....	24.00	23.40	24.44	23.83	24.89	24.27
9.....	27.00	26.33	27.50	26.81	28.00	27.30
10.....	30.00	29.25	30.56	29.80	31.11	30.33
11.....	33.00	32.18	33.61	32.77	34.22	33.36
12.....	36.00	35.10	36.67	35.75	37.33	36.40
13.....	39.00	38.03	39.72	38.73	40.44	39.43
14.....	42.00	40.95	42.78	41.71	43.56	42.47
15.....	45.00	43.88	45.83	44.68	46.67	45.50
16.....	48.00	46.80	48.89	47.67	49.78	48.54
17.....	51.00	49.73	51.94	50.64	52.89	51.57
18.....	54.00	52.65	55.00	53.63	56.00	54.60
19.....	57.00	55.58	58.06	56.61	59.11	57.63
20.....	60.00	58.50	61.11	59.58	62.22	60.66
21.....	63.00	61.43	64.17	62.57	65.33	63.70
22.....	66.00	64.35	67.22	65.54	68.44	66.73
23.....	69.00	67.28	70.28	68.52	71.56	69.77
24.....	72.00	70.20	73.33	71.50	74.67	72.80
25.....	75.00	73.13	76.39	74.48	77.78	75.84
26.....	78.00	76.05	79.44	77.45	80.89	78.87
27.....	81.00	78.98	82.50	80.44	84.00	81.90
28.....	84.00	81.90	85.56	83.42	87.11	84.93
29.....	87.00	84.83	88.61	86.39	90.22	87.96
30.....	90.00	87.75	91.67	89.38	93.33	91.00
Months.						
Jan.....	90.00	87.75	91.66	89.37	93.33	91.00
Feb.....	90.00	87.75	91.67	89.38	93.33	91.00
Mar.....	90.00	87.75	91.67	89.37	93.34	91.00
Apr.....	90.00	87.75	91.66	89.38	93.33	91.00
May.....	90.00	87.75	91.67	89.37	93.33	91.00
June.....	90.00	87.75	91.67	89.38	93.34	91.00
July.....	90.00	87.75	91.66	89.37	93.33	91.00
Aug.....	90.00	87.75	91.67	89.38	93.33	91.00
Sept.....	90.00	87.75	91.67	89.37	93.34	91.00
Oct.....	90.00	87.75	91.66	89.38	93.33	91.00
Nov.....	90.00	87.75	91.67	89.37	93.33	91.00
Dec.....	90.00	87.75	91.67	89.38	93.34	91.00
Yearly salary.	1,080.00	1,053.00	1,100.00	1,072.50	1,120.00	1,092.00

Days.	\$1,140		\$1,176		\$1,200	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$3.17	\$3.09	\$3.27	\$3.19	\$3.33	\$3.25
2.....	6.33	6.17	6.53	6.37	6.67	6.50
3.....	9.50	9.26	9.80	9.56	10.00	9.75
4.....	12.67	12.35	13.07	12.74	13.33	13.00
5.....	15.83	15.43	16.33	15.92	16.67	16.25
6.....	19.00	18.53	19.60	19.11	20.00	19.50
7.....	22.17	21.62	22.87	22.30	23.33	22.75
8.....	25.33	24.70	26.13	25.48	26.67	26.00
9.....	28.50	27.79	29.40	28.67	30.00	29.25
10.....	31.67	30.88	32.67	31.85	33.33	32.50
11.....	34.83	33.96	35.93	35.03	36.67	35.75
12.....	38.00	37.05	39.20	38.22	40.00	39.00
13.....	41.17	40.14	42.47	41.41	43.33	42.25
14.....	44.33	43.22	45.73	44.59	46.67	45.50
15.....	47.50	46.31	49.00	47.78	50.00	48.75
16.....	50.67	49.40	52.27	50.96	53.33	52.00
17.....	53.83	52.48	55.53	54.14	56.67	55.25
18.....	57.00	55.58	58.80	57.33	60.00	58.50
19.....	60.17	58.67	62.07	60.52	63.33	61.75
20.....	63.33	61.75	65.33	63.70	66.67	65.00
21.....	66.50	64.84	68.60	66.89	70.00	68.25
22.....	69.67	67.93	71.87	70.07	73.33	71.50
23.....	72.83	71.01	75.13	73.25	76.67	74.75
24.....	76.00	74.10	78.40	76.44	80.00	78.00
25.....	79.17	77.19	81.67	79.63	83.33	81.25
26.....	82.33	80.27	84.93	82.81	86.67	84.50
27.....	85.50	83.36	88.20	86.00	90.00	87.75
28.....	88.67	86.45	91.47	89.18	93.33	91.00
29.....	91.83	89.53	94.73	92.36	96.67	94.25
30.....	95.00	92.63	98.00	95.55	100.00	97.50
Months.						
Jan.....	95.00	92.62	98.00	95.55	100.00	97.50
Feb.....	95.00	92.63	98.00	95.55	100.00	97.50
Mar.....	95.00	92.62	98.00	95.55	100.00	97.50
Apr.....	95.00	92.63	98.00	95.55	100.00	97.50
May.....	95.00	92.62	98.00	95.55	100.00	97.50
June.....	95.00	92.63	98.00	95.55	100.00	97.50
July.....	95.00	92.62	98.00	95.55	100.00	97.50
Aug.....	95.00	92.63	98.00	95.55	100.00	97.50
Sept.....	95.00	92.62	98.00	95.55	100.00	97.50
Oct.....	95.00	92.63	98.00	95.55	100.00	97.50
Nov.....	95.00	92.62	98.00	95.55	100.00	97.50
Dec.....	95.00	92.63	98.00	95.55	100.00	97.50
Yearly salary.	1,140.00	1,111.50	1,176.00	1,146.60	1,200.00	1,170.00



Days.	\$1,210		\$1,220		\$1,250	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$3.36	\$3.28	\$3.39	\$3.31	\$3.47	\$3.38
2.....	6.72	6.55	6.78	6.61	6.94	6.77
3.....	10.08	9.83	10.17	9.92	10.42	10.16
4.....	13.44	13.10	13.56	13.22	13.89	13.54
5.....	16.81	16.39	16.94	16.52	17.36	16.93
6.....	20.17	19.67	20.33	19.82	20.83	20.31
7.....	23.53	22.94	23.72	23.13	24.31	23.70
8.....	26.89	26.22	27.11	26.43	27.78	27.09
9.....	30.25	29.49	30.50	29.74	31.25	30.47
10.....	33.61	32.77	33.89	33.04	34.72	33.85
11.....	36.97	36.05	37.28	36.35	38.19	37.24
12.....	40.33	39.32	40.67	39.65	41.67	40.63
13.....	43.69	42.60	44.06	42.96	45.14	44.01
14.....	47.06	45.88	47.44	46.25	48.61	47.39
15.....	50.42	49.16	50.83	49.56	52.08	50.78
16.....	53.78	52.44	54.22	52.86	55.56	54.17
17.....	57.14	55.71	57.61	56.17	59.03	57.55
18.....	60.50	58.99	61.00	59.48	62.50	60.94
19.....	63.86	62.26	64.39	62.78	65.97	64.32
20.....	67.22	65.54	67.78	66.09	69.44	67.70
21.....	70.58	68.82	71.17	69.39	72.92	71.10
22.....	73.94	72.09	74.56	72.70	76.39	74.48
23.....	77.31	75.38	77.94	75.99	79.86	77.86
24.....	80.67	78.65	81.33	79.30	83.33	81.25
25.....	84.03	81.93	84.72	82.60	86.81	84.64
26.....	87.39	85.21	88.11	85.91	90.28	88.02
27.....	90.75	88.48	91.50	89.21	93.75	91.41
28.....	94.11	91.76	94.89	92.52	97.22	94.79
29.....	97.47	95.03	98.28	95.82	100.69	98.17
30.....	100.83	98.31	101.67	99.13	104.17	101.57
Months.						
Jan.....	100.83	98.31	101.66	99.12	104.16	101.56
Feb.....	100.83	98.31	101.67	99.13	104.17	101.56
Mar.....	100.84	98.31	101.67	99.12	104.17	101.56
Apr.....	100.83	98.32	101.66	99.13	104.16	101.57
May.....	100.83	98.31	101.67	99.12	104.17	101.56
June.....	100.84	98.31	101.67	99.13	104.17	101.56
July.....	100.83	98.31	101.66	99.12	104.16	101.56
Aug.....	100.83	98.32	101.67	99.13	104.17	101.57
Sept.....	100.84	98.31	101.67	99.12	104.17	101.56
Oct.....	100.83	98.31	101.66	99.13	104.16	101.56
Nov.....	100.83	98.31	101.67	99.12	104.17	101.56
Dec.....	100.84	98.32	101.67	99.13	104.17	101.57
Yearly salary.	1,210.00	1,179.75	1,220.00	1,189.50	1,250.00	1,218.75



Days.	\$1,252		\$1,260		\$1,296	
	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.
1.....	\$3.48	\$3.39	\$3.50	\$3.41	\$3.60	\$3.51
2.....	6.96	6.79	7.00	6.83	7.20	7.02
3.....	10.43	10.17	10.50	10.24	10.80	10.53
4.....	13.91	13.56	14.00	13.65	14.40	14.04
5.....	17.39	16.96	17.50	17.06	18.00	17.55
6.....	20.87	20.35	21.00	20.48	21.60	21.06
7.....	24.34	23.73	24.50	23.89	25.20	24.57
8.....	27.82	27.12	28.00	27.30	28.80	28.08
9.....	31.30	30.52	31.50	30.71	32.40	31.59
10.....	34.78	33.91	35.00	34.13	36.00	35.10
11.....	38.26	37.30	38.50	37.54	39.60	38.61
12.....	41.73	40.69	42.00	40.95	43.20	42.12
13.....	45.21	44.08	45.50	44.36	46.80	45.63
14.....	48.69	47.47	49.00	47.78	50.40	49.14
15.....	52.17	50.87	52.50	51.19	54.00	52.65
16.....	55.64	54.25	56.00	54.60	57.60	56.16
17.....	59.12	57.64	59.50	58.01	61.20	59.67
18.....	62.60	61.04	63.00	61.43	64.80	63.18
19.....	66.08	64.43	66.50	64.84	68.40	66.69
20.....	69.56	67.82	70.00	68.25	72.00	70.20
21.....	73.03	71.20	73.50	71.66	75.60	73.71
22.....	76.51	74.60	77.00	75.08	79.20	77.22
23.....	79.99	77.99	80.50	78.49	82.80	80.73
24.....	83.47	81.38	84.00	81.90	86.40	84.24
25.....	86.94	84.77	87.50	85.31	90.00	87.75
26.....	90.42	88.16	91.00	88.73	93.60	91.26
27.....	93.90	91.55	94.50	92.14	97.20	94.77
28.....	97.38	94.95	98.00	95.55	100.80	98.28
29.....	100.86	98.34	101.50	98.96	104.40	101.79
30.....	104.33	101.72	105.00	102.38	108.00	105.30
Months.						
Jan.....	104.33	101.72	105.00	102.37	108.00	105.30
Feb.....	104.33	101.73	105.00	102.38	108.00	105.30
Mar.....	104.34	101.72	105.00	102.37	108.00	105.30
Apr.....	104.33	101.73	105.00	102.38	108.00	105.30
May.....	104.33	101.72	105.00	102.37	108.00	105.30
June.....	104.34	101.73	105.00	102.38	108.00	105.30
July.....	104.33	101.72	105.00	102.37	108.00	105.30
Aug.....	104.33	101.73	105.00	102.38	108.00	105.30
Sept.....	104.34	101.72	105.00	102.37	108.00	105.30
Oct.....	104.33	101.73	105.00	102.38	108.00	105.30
Nov.....	104.33	101.72	105.00	102.37	108.00	105.00
Dec.....	104.34	101.73	105.00	102.38	108.00	105.30
Yearly salary.	1,252.00	1,220.70	1,260.00	1,228.50	1,296.00	1,263.60

Days.	\$1,300		\$1,320		\$1,350	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$3.61	\$3.52	\$3.67	\$3.58	\$3.75	\$3.66
2.....	7.22	7.04	7.33	7.15	7.50	7.31
3.....	10.83	10.56	11.00	10.73	11.25	10.97
4.....	14.44	14.08	14.67	14.30	15.00	14.63
5.....	18.06	17.61	18.33	17.87	18.75	18.28
6.....	21.67	21.13	22.00	21.45	22.50	21.94
7.....	25.28	24.65	25.67	25.03	26.25	25.59
8.....	28.89	28.17	29.33	28.60	30.00	29.25
9.....	32.50	31.69	33.00	32.18	33.75	32.91
10.....	36.11	35.21	36.67	35.75	37.50	36.56
11.....	39.72	38.73	40.33	39.32	41.25	40.22
12.....	43.33	42.25	44.00	42.90	45.00	43.88
13.....	46.94	45.77	47.67	46.48	48.75	47.53
14.....	50.56	49.30	51.33	50.05	52.50	51.19
15.....	54.17	52.82	55.00	53.63	56.25	54.84
16.....	57.78	56.34	58.67	57.20	60.00	58.50
17.....	61.39	59.86	62.33	60.77	63.75	62.16
18.....	65.00	63.38	66.00	64.35	67.50	65.81
19.....	68.61	66.89	69.67	67.93	71.25	69.47
20.....	72.22	70.41	73.33	71.50	75.00	73.13
21.....	75.83	73.93	77.00	75.08	78.75	76.78
22.....	79.44	77.45	80.67	78.65	82.50	80.44
23.....	83.06	80.98	84.33	82.22	86.25	84.09
24.....	86.67	84.50	88.00	85.80	90.00	87.75
25.....	90.28	88.02	91.67	89.38	93.75	91.41
26.....	93.89	91.54	95.33	92.95	97.50	95.06
27.....	97.50	95.06	99.00	96.53	101.25	98.72
28.....	101.11	98.58	102.67	100.10	105.00	102.38
29.....	104.72	102.10	106.33	103.67	108.75	106.03
30.....	108.33	105.62	110.00	107.25	112.50	109.69
Months.						
Jan.....	108.33	105.62	110.00	107.25	112.50	109.68
Feb.....	108.33	105.63	110.00	107.25	112.50	109.69
Mar.....	108.34	105.62	110.00	107.25	112.50	109.69
Apr.....	108.33	105.63	110.00	107.25	112.50	109.69
May.....	108.33	105.62	110.00	107.25	112.50	109.68
June.....	108.34	105.63	110.00	107.25	112.50	109.69
July.....	108.33	105.62	110.00	107.25	112.50	109.69
Aug.....	108.33	105.63	110.00	107.25	112.50	109.69
Sept.....	108.34	105.62	110.00	107.25	112.50	109.68
Oct.....	108.33	105.63	110.00	107.25	112.50	109.69
Nov.....	108.33	105.62	110.00	107.25	112.50	109.69
Dec.....	108.34	105.63	110.00	107.25	112.50	109.69
Yearly salary.	1,300.00	1,267.50	1,320.00	1,287.00	1,350.00	1,316.25

Days.	\$1,380		\$1,390		\$1,400	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$3.83	\$3.73	\$3.86	\$3.76	\$3.89	\$3.79
2.....	7.67	7.48	7.72	7.53	7.78	7.59
3.....	11.50	11.21	11.58	11.29	11.67	11.38
4.....	15.33	14.95	15.44	15.05	15.56	15.17
5.....	19.17	18.69	19.31	18.83	19.44	18.95
6.....	23.00	22.43	23.17	22.59	23.33	22.75
7.....	26.83	26.16	27.03	26.35	27.22	26.54
8.....	30.67	29.90	30.89	30.12	31.11	30.33
9.....	34.50	33.64	34.75	33.88	35.00	34.13
10.....	38.33	37.37	38.61	37.64	38.89	37.92
11.....	42.17	41.12	42.47	41.41	42.78	41.71
12.....	46.00	44.85	46.33	45.17	46.67	45.50
13.....	49.83	48.58	50.19	48.94	50.56	49.30
14.....	53.67	52.33	54.06	52.71	54.44	53.08
15.....	57.50	56.06	57.92	56.47	58.33	56.87
16.....	61.33	59.80	61.78	60.24	62.22	60.66
17.....	65.17	63.54	65.64	64.00	66.11	64.46
18.....	69.00	67.28	69.50	67.76	70.00	68.25
19.....	72.83	71.01	73.36	71.53	73.89	72.04
20.....	76.67	74.75	77.22	75.29	77.78	75.84
21.....	80.50	78.49	81.08	79.05	81.67	79.63
22.....	84.33	82.22	84.94	82.82	85.56	83.42
23.....	88.17	85.97	88.31	86.59	89.44	87.20
24.....	92.00	89.70	92.67	90.35	93.33	91.00
25.....	95.83	93.43	96.53	94.12	97.22	94.79
26.....	99.67	97.18	100.39	97.88	101.11	98.58
27.....	103.50	100.91	104.25	101.64	105.00	102.38
28.....	107.33	104.65	108.11	105.41	108.89	106.17
29.....	111.17	108.39	111.97	109.17	112.78	109.96
30.....	115.00	112.13	115.83	112.93	116.67	113.75
Months.						
Jan.....	115.00	112.12	115.83	112.93	116.66	113.75
Feb.....	115.00	112.13	115.83	112.94	116.67	113.75
Mar.....	115.00	112.12	115.84	112.94	116.67	113.75
Apr.....	115.00	112.13	115.83	112.94	116.66	113.75
May.....	115.00	112.12	115.83	112.93	116.67	113.75
June.....	115.00	112.13	115.84	112.94	116.67	113.75
July.....	115.00	112.12	115.83	112.94	116.66	113.75
Aug.....	115.00	112.13	115.83	112.94	116.67	113.75
Sept.....	115.00	112.12	115.84	112.93	116.67	113.75
Oct.....	115.00	112.13	115.83	112.94	116.66	113.75
Nov.....	115.00	112.12	115.83	112.94	116.67	113.75
Dec.....	115.00	112.13	115.84	112.94	116.67	113.75
Yearly salary.	1,380.00	1,345.50	1,390.00	1,355.25	1,400.00	1,365.00

Days.	\$1,420		\$1,440		\$1,470	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$3.94	\$3.84	\$4.00	\$3.90	\$4.08	\$3.98
2.....	7.89	7.69	8.00	7.80	8.17	7.97
3.....	11.83	11.53	12.00	11.70	12.25	11.94
4.....	15.78	15.39	16.00	15.60	16.33	15.92
5.....	19.72	19.23	20.00	19.50	20.42	19.91
6.....	23.67	23.08	24.00	23.40	24.50	23.89
7.....	27.61	26.92	28.00	27.30	28.58	27.87
8.....	31.56	30.77	32.00	31.20	32.67	31.85
9.....	35.50	34.61	36.00	35.10	36.75	35.83
10.....	39.44	38.45	40.00	39.00	40.83	39.81
11.....	43.39	42.31	44.00	42.90	44.92	43.80
12.....	47.33	46.15	48.00	46.80	49.00	47.78
13.....	51.28	50.00	52.00	50.70	53.08	51.75
14.....	55.22	53.84	56.00	54.60	57.17	55.74
15.....	59.17	57.69	60.00	58.50	61.25	59.72
16.....	63.11	61.53	64.00	62.40	65.33	63.70
17.....	67.06	65.38	68.00	66.30	69.42	67.68
18.....	71.00	69.23	72.00	70.20	73.50	71.66
19.....	74.94	73.07	76.00	74.10	77.58	75.64
20.....	78.89	76.92	80.00	78.00	81.67	79.63
21.....	82.83	80.76	84.00	81.90	85.75	83.61
22.....	86.78	84.61	88.00	85.80	89.83	87.58
23.....	90.72	88.45	92.00	89.70	93.92	91.57
24.....	94.67	92.30	96.00	93.60	98.00	95.55
25.....	98.61	96.14	100.00	97.50	102.08	99.53
26.....	102.56	100.00	104.00	101.40	106.17	103.52
27.....	106.50	103.84	108.00	105.30	110.25	107.49
28.....	110.44	107.68	112.00	109.20	114.33	111.47
29.....	114.39	111.53	116.00	113.10	118.42	115.46
30.....	118.33	115.37	120.00	117.00	122.50	119.44
Months.						
Jan.....	118.33	115.37	120.00	117.00	122.50	119.43
Feb.....	118.33	115.38	120.00	117.00	122.50	119.44
Mar.....	118.34	115.37	120.00	117.00	122.50	119.44
Apr.....	118.33	115.38	120.00	117.00	122.50	119.44
May.....	118.33	115.37	120.00	117.00	122.50	119.43
June.....	118.34	115.38	120.00	117.00	122.50	119.44
July.....	118.33	115.37	120.00	117.00	122.50	119.44
Aug.....	118.33	115.38	120.00	117.00	122.50	119.44
Sept.....	118.34	115.37	120.00	117.00	122.50	119.43
Oct.....	118.33	115.38	120.00	117.00	122.50	119.44
Nov.....	118.33	115.37	120.00	117.00	122.50	119.44
Dec.....	118.34	115.38	120.00	117.00	122.50	119.44
Yearly salary.	1,420.00	1,384.50	1,440.00	1,404.00	1,470.00	1,433.25

Days.	\$1,480		\$1,500		\$1,510	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$4.11	\$4.01	\$4.17	\$4.07	\$4.19	\$4.09
2.....	8.22	8.01	8.33	8.12	8.39	8.18
3.....	12.33	12.02	12.50	12.19	12.58	12.27
4.....	16.44	16.03	16.67	16.25	16.78	16.36
5.....	20.56	20.05	20.83	20.31	20.97	20.45
6.....	24.67	24.05	25.00	24.38	25.17	24.54
7.....	28.78	28.06	29.17	28.44	29.36	28.63
8.....	32.89	32.07	33.33	32.50	33.56	32.72
9.....	37.00	36.08	37.50	36.56	37.75	36.81
10.....	41.11	40.08	41.67	40.63	41.94	40.89
11.....	45.22	44.09	45.83	44.68	46.14	44.99
12.....	49.33	48.10	50.00	48.75	50.33	49.07
13.....	53.44	52.10	54.17	52.82	54.53	53.17
14.....	57.56	56.12	58.33	56.87	58.72	57.25
15.....	61.67	60.13	62.50	60.94	62.92	61.35
16.....	65.78	64.14	66.67	65.00	67.11	65.43
17.....	69.89	68.14	70.83	69.06	71.31	69.53
18.....	74.00	72.15	75.00	73.13	75.50	73.61
19.....	78.11	76.16	79.17	77.19	79.69	77.70
20.....	82.22	80.16	83.33	81.25	83.89	81.79
21.....	86.33	84.17	87.50	85.31	88.08	85.88
22.....	90.44	88.18	91.67	89.38	92.28	89.97
23.....	94.56	92.20	95.83	93.43	96.47	94.06
24.....	98.67	96.20	100.00	97.50	100.67	98.15
25.....	102.78	100.21	104.17	101.57	104.86	102.24
26.....	106.89	104.22	108.33	105.62	109.06	106.33
27.....	111.00	108.23	112.50	109.69	113.25	110.42
28.....	115.11	112.23	116.67	113.75	117.44	114.50
29.....	119.22	116.24	120.83	117.81	121.64	118.60
30.....	123.33	120.25	125.00	121.88	125.83	122.68
Months.						
Jan.....	123.33	120.25	125.00	121.87	125.83	122.68
Feb.....	123.33	120.25	125.00	121.88	125.83	122.69
Mar.....	123.34	120.25	125.00	121.87	125.84	122.69
Apr.....	123.33	120.25	125.00	121.88	125.83	122.69
May.....	123.33	120.25	125.00	121.87	125.83	122.68
June.....	123.34	120.25	125.00	121.88	125.84	122.69
July.....	123.33	120.25	125.00	121.87	125.83	122.69
Aug.....	123.33	120.25	125.00	121.88	125.83	122.69
Sept.....	123.34	120.25	125.00	121.87	125.84	122.68
Oct.....	123.33	120.25	125.00	121.88	125.83	122.69
Nov.....	123.33	120.25	125.00	121.87	125.83	122.69
Dec.....	123.34	120.25	125.00	121.88	125.84	122.69
Yearly salary.	1,480.00	1,443.00	1,500.00	1,462.50	1,510.00	1,472.25



Days.	\$1,520		\$1,560		\$1,580	
	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.
1.....	\$4.22	\$4.11	\$4.33	\$4.22	\$4.39	\$4.28
2.....	8.44	8.23	8.67	8.45	8.78	8.56
3.....	12.67	12.35	13.00	12.68	13.17	12.84
4.....	16.89	16.47	17.33	16.90	17.56	17.12
5.....	21.11	20.58	21.67	21.13	21.94	21.39
6.....	25.33	24.70	26.00	25.35	26.33	25.67
7.....	29.56	28.82	30.33	29.57	30.72	29.95
8.....	33.78	32.94	34.67	33.80	35.11	34.23
9.....	38.00	37.05	39.00	38.03	39.50	38.51
10.....	42.22	41.16	43.33	42.25	43.89	42.79
11.....	46.44	45.28	47.67	46.48	48.28	47.07
12.....	50.67	49.40	52.00	50.70	52.67	51.35
13.....	54.89	53.52	56.33	54.92	57.06	55.63
14.....	59.11	57.63	60.67	59.15	61.44	59.90
15.....	63.33	61.75	65.00	63.38	65.83	64.18
16.....	67.56	65.87	69.33	67.60	70.22	68.46
17.....	71.78	69.99	73.67	71.83	74.61	72.74
18.....	76.00	74.10	78.00	76.05	79.00	77.03
19.....	80.22	78.21	82.33	80.27	83.39	81.31
20.....	84.44	82.33	86.67	84.50	87.78	85.59
21.....	88.67	86.45	91.00	88.73	92.17	89.87
22.....	92.89	90.57	95.33	92.95	96.56	94.15
23.....	97.11	94.68	99.67	97.18	100.94	98.42
24.....	101.33	98.80	104.00	101.40	105.33	102.70
25.....	105.56	102.92	108.33	105.62	109.72	106.98
26.....	109.78	107.04	112.67	109.85	114.11	111.26
27.....	114.00	111.15	117.00	114.08	118.50	115.54
28.....	118.22	115.26	121.33	118.30	122.89	119.82
29.....	122.44	119.38	125.67	122.53	127.28	124.10
30.....	126.67	123.50	130.00	126.75	131.67	128.38
Months.						
Jan.....	126.66	123.50	130.00	126.75	131.66	128.37
Feb.....	126.67	123.50	130.00	126.75	131.67	128.38
Mar.....	126.67	123.50	130.00	126.75	131.67	128.37
Apr.....	126.66	123.50	130.00	126.75	131.66	128.38
May.....	126.67	123.50	130.00	126.75	131.67	128.37
June.....	126.67	123.50	130.00	126.75	131.67	128.38
July.....	126.66	123.50	130.00	126.75	131.66	128.37
Aug.....	126.67	123.50	130.00	126.75	131.67	128.38
Sept.....	126.67	123.50	130.00	126.75	131.67	128.37
Oct.....	126.66	123.50	130.00	126.75	131.66	128.38
Nov.....	126.67	123.50	130.00	126.75	131.67	128.37
Dec.....	126.67	123.50	130.00	126.75	131.67	128.38
Yearly salary.	1,520.00	1,482.00	1,560.00	1,521.00	1,580.00	1,540.50



Days.	\$1,596		\$1,600		\$1,608	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$4.43	\$4.32	\$4.44	\$4.33	\$4.47	\$4.36
2.....	8.87	8.65	8.89	8.67	8.93	8.71
3.....	13.30	12.97	13.33	13.00	13.40	13.07
4.....	17.73	17.29	17.78	17.34	17.87	17.42
5.....	22.17	21.62	22.22	21.66	22.33	21.77
6.....	26.60	25.94	26.67	26.00	26.80	26.13
7.....	31.03	30.25	31.11	30.33	31.27	30.49
8.....	35.47	34.58	35.56	34.67	35.73	34.84
9.....	39.90	38.90	40.00	39.00	40.20	39.20
10.....	44.33	43.22	44.44	43.33	44.67	43.55
11.....	48.77	47.55	48.89	47.67	49.13	47.90
12.....	53.20	51.87	53.33	52.00	53.60	52.26
13.....	57.63	56.19	57.78	56.34	58.07	56.62
14.....	62.07	60.52	62.22	60.66	62.53	60.97
15.....	66.50	64.84	66.67	65.00	67.00	65.33
16.....	70.93	69.16	71.11	69.33	71.47	69.68
17.....	75.37	73.49	75.56	73.67	75.93	74.03
18.....	79.80	77.81	80.00	78.00	80.40	78.39
19.....	84.23	82.12	84.44	82.33	84.87	82.75
20.....	88.67	86.45	88.89	86.67	89.33	87.10
21.....	93.10	90.77	93.33	91.00	93.80	91.46
22.....	97.53	95.09	97.78	95.34	98.27	95.81
23.....	101.97	99.42	102.22	99.66	102.73	100.16
24.....	106.40	103.74	106.67	104.00	107.20	104.52
25.....	110.83	108.06	111.11	108.33	111.67	108.88
26.....	115.27	112.39	115.56	112.67	116.13	113.23
27.....	119.70	116.71	120.00	117.00	120.60	117.59
28.....	124.13	121.03	124.44	121.33	125.07	121.94
29.....	128.57	125.36	128.89	125.67	129.53	126.29
30.....	133.00	129.68	133.33	130.00	134.00	130.65
Months.						
Jan.....	133.00	129.67	133.33	130.00	134.00	130.65
Feb.....	133.00	129.68	133.33	130.00	134.00	130.65
Mar.....	133.00	129.67	133.34	130.00	134.00	130.65
Apr.....	133.00	129.68	133.33	130.00	134.00	130.65
May.....	133.00	129.67	133.33	130.00	134.00	130.65
June.....	133.00	129.68	133.34	130.00	134.00	130.65
July.....	133.00	129.67	133.33	130.00	134.00	130.65
Aug.....	133.00	129.68	133.33	130.00	134.00	130.65
Sept.....	133.00	129.67	133.34	130.00	134.00	130.65
Oct.....	133.00	129.68	133.33	130.00	134.00	130.65
Nov.....	133.00	129.67	133.33	130.00	134.00	130.65
Dec.....	133.00	129.68	133.34	130.00	134.00	130.65
Yearly salary.	1,596.00	1,556.10	1,600.00	1,560.00	1,608.00	1,567.80

Days.	\$1,620		\$1,630		\$1,640	
	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.
1.....	\$4.50	\$4.39	\$4.53	\$4.42	\$4.56	\$4.45
2.....	9.00	8.78	9.06	8.83	9.11	8.88
3.....	13.50	13.16	13.58	13.24	13.67	13.33
4.....	18.00	17.55	18.11	17.66	18.22	17.76
5.....	22.50	21.94	22.64	22.07	22.78	22.21
6.....	27.00	26.33	27.17	26.49	27.33	26.65
7.....	31.50	30.71	31.69	30.90	31.89	31.09
8.....	36.00	35.10	36.22	35.31	36.44	35.53
9.....	40.50	39.49	40.75	39.73	41.00	39.98
10.....	45.00	43.88	45.28	44.15	45.56	44.42
11.....	49.50	48.26	49.81	48.56	50.11	48.86
12.....	54.00	52.65	54.33	52.97	54.67	53.30
13.....	58.50	57.04	58.86	57.39	59.22	57.74
14.....	63.00	61.43	63.39	61.81	63.78	62.19
15.....	67.50	65.81	67.92	66.22	68.33	66.62
16.....	72.00	70.20	72.44	70.63	72.89	71.07
17.....	76.50	74.59	76.97	75.05	77.44	75.50
18.....	81.00	78.98	81.50	79.46	82.00	79.95
19.....	85.50	83.36	86.03	83.88	86.56	84.40
20.....	90.00	87.75	90.56	88.30	91.11	88.83
21.....	94.50	92.14	95.08	92.70	95.67	93.28
22.....	99.00	96.53	99.61	97.12	100.22	97.71
23.....	103.50	100.91	104.14	101.54	104.78	102.16
24.....	108.00	105.30	108.67	105.95	109.33	106.60
25.....	112.50	109.69	113.19	110.36	113.89	111.04
26.....	117.00	114.08	117.72	114.78	118.44	115.48
27.....	121.50	118.46	122.25	119.19	123.00	119.93
28.....	126.00	122.85	126.78	123.61	127.56	124.37
29.....	130.50	127.24	131.31	128.03	132.11	128.81
30.....	135.00	131.63	135.83	132.43	136.67	133.25
Months.						
Jan.....	135.00	131.62	135.83	132.43	136.66	133.25
Feb.....	135.00	131.63	135.83	132.44	136.67	133.25
Mar.....	135.00	131.62	135.84	132.44	136.67	133.25
Apr.....	135.00	131.63	135.83	132.44	136.66	133.25
May.....	135.00	131.62	135.83	132.43	136.67	133.25
June.....	135.00	131.63	135.84	132.44	136.67	133.25
July.....	135.00	131.62	135.83	132.44	136.66	133.25
Aug.....	135.00	131.63	135.83	132.44	136.67	133.25
Sept.....	135.00	131.62	135.84	132.43	136.67	133.25
Oct.....	135.00	131.63	135.83	132.44	136.66	133.25
Nov.....	135.00	131.62	135.83	132.44	136.67	133.25
Dec.....	135.00	131.63	135.84	132.44	136.67	133.25
Yearly salary.	1,620.00	1,579.50	1,630.00	1,589.25	1,640.00	1,599.00

Days.	\$1,650		\$1,680		\$1,700	
	Basic salary.	Less $2\frac{1}{2}\%$ retirement deduction.	Basic salary.	Less $2\frac{1}{2}\%$ retirement deduction.	Basic salary.	Less $2\frac{1}{2}\%$ retirement deduction.
1.....	\$4.58	\$4.47	\$4.67	\$4.55	\$4.72	\$4.60
2.....	9.17	8.94	9.33	9.10	9.44	9.20
3.....	13.75	13.41	14.00	13.65	14.17	13.82
4.....	18.33	17.87	18.67	18.20	18.89	18.42
5.....	22.92	22.35	23.33	22.75	23.61	23.02
6.....	27.50	26.81	28.00	27.30	28.33	27.62
7.....	32.08	31.28	32.67	31.85	33.06	32.23
8.....	36.67	35.75	37.33	36.40	37.78	36.84
9.....	41.25	40.22	42.00	40.95	42.50	41.44
10.....	45.83	44.68	46.67	45.50	47.22	46.04
11.....	50.42	49.16	51.33	50.05	51.94	50.64
12.....	55.00	53.63	56.00	54.60	56.67	55.25
13.....	59.58	58.09	60.67	59.15	61.39	59.86
14.....	64.17	62.57	65.33	63.70	66.11	64.46
15.....	68.75	67.03	70.00	68.25	70.83	69.06
16.....	73.33	71.50	74.67	72.80	75.56	73.67
17.....	77.92	75.97	79.33	77.35	80.28	78.27
18.....	82.50	80.44	84.00	81.90	85.00	82.88
19.....	87.08	84.90	88.67	86.45	89.72	87.48
20.....	91.67	89.38	93.33	91.00	94.44	92.08
21.....	96.25	93.84	98.00	95.55	99.17	96.69
22.....	100.83	98.31	102.67	100.10	103.89	101.29
23.....	105.42	102.78	107.33	104.65	108.61	105.89
24.....	110.00	107.25	112.00	109.20	113.33	110.50
25.....	114.58	111.72	116.67	113.75	118.06	115.11
26.....	119.17	116.19	121.33	118.30	122.78	119.71
27.....	123.75	120.66	126.00	122.85	127.50	124.31
28.....	128.33	125.12	130.67	127.40	132.22	128.91
29.....	132.92	129.60	135.33	131.95	136.94	133.52
30.....	137.50	134.06	140.00	136.50	141.67	138.13
Months.						
Jan.....	137.50	134.06	140.00	136.50	141.66	138.12
Feb.....	137.50	134.06	140.00	136.50	141.67	138.13
Mar.....	137.50	134.06	140.00	136.50	141.67	138.12
Apr.....	137.50	134.07	140.00	136.50	141.66	138.13
May.....	137.50	134.06	140.00	136.50	141.67	138.12
June.....	137.50	134.06	140.00	136.50	141.67	138.13
July.....	137.50	134.06	140.00	136.50	141.66	138.12
Aug.....	137.50	134.07	140.00	136.50	141.67	138.13
Sept.....	137.50	134.06	140.00	136.50	141.67	138.12
Oct.....	137.50	134.06	140.00	136.50	141.66	138.13
Nov.....	137.50	134.06	140.00	136.50	141.67	138.12
Dec.....	137.50	134.07	140.00	136.50	141.67	138.13
Yearly salary.	1,650.00	1,608.75	1,680.00	1,638.00	1,700.00	1,657.50

Days.	\$1,716		\$1,720		\$1,740	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$4.77	\$4.65	\$4.78	\$4.66	\$4.83	\$4.71
2.....	9.53	9.29	9.56	9.32	9.67	9.43
3.....	14.30	13.94	14.33	13.97	14.50	14.14
4.....	19.07	18.59	19.11	18.63	19.33	18.85
5.....	23.83	23.23	23.89	23.29	24.17	23.57
6.....	28.60	27.89	28.67	27.95	29.00	28.28
7.....	33.37	32.54	33.44	32.60	33.83	32.98
8.....	38.13	37.18	38.22	37.26	38.67	37.70
9.....	42.90	41.83	43.00	41.93	43.50	42.41
10.....	47.67	46.48	47.78	46.59	48.33	47.12
11.....	52.43	51.12	52.56	51.25	53.17	51.84
12.....	57.20	55.77	57.33	55.90	58.00	56.55
13.....	61.97	60.42	62.11	60.56	62.83	61.26
14.....	66.73	65.06	66.89	65.22	67.67	65.98
15.....	71.50	69.71	71.67	69.88	72.50	70.69
16.....	76.27	74.36	76.44	74.53	77.33	75.40
17.....	81.03	79.00	81.22	79.19	82.17	80.12
18.....	85.80	83.66	86.00	83.85	87.00	84.83
19.....	90.57	88.31	90.78	88.51	91.83	89.53
20.....	95.33	92.95	95.56	93.17	96.67	94.25
21.....	100.10	97.60	100.33	97.82	101.50	98.96
22.....	104.87	102.25	105.11	102.48	106.33	103.67
23.....	109.63	106.89	109.89	107.14	111.17	108.39
24.....	114.40	111.54	114.67	111.80	116.00	113.10
25.....	119.17	116.19	119.44	116.45	120.83	117.81
26.....	123.93	120.83	124.22	121.11	125.67	122.53
27.....	128.70	125.48	129.00	125.78	130.50	127.24
28.....	133.47	130.13	133.78	130.44	135.33	131.95
29.....	138.23	134.77	138.56	135.10	140.17	136.67
30.....	143.00	139.43	143.33	139.75	145.00	141.38
Months.						
Jan.....	143.00	139.42	143.33	139.75	145.00	141.37
Feb.....	143.00	139.43	143.33	139.75	145.00	141.38
Mar.....	143.00	139.42	143.34	139.75	145.00	141.37
Apr.....	143.00	139.43	143.33	139.75	145.00	141.38
May.....	143.00	139.42	143.33	139.75	145.00	141.37
June.....	143.00	139.43	143.34	139.75	145.00	141.38
July.....	143.00	139.42	143.33	139.75	145.00	141.37
Aug.....	143.00	139.43	143.33	139.75	145.00	141.38
Sept.....	143.00	139.42	143.34	139.75	145.00	141.37
Oct.....	143.00	139.43	143.33	139.75	145.00	141.38
Nov.....	143.00	139.42	143.33	139.75	145.00	141.37
Dec.....	143.00	139.43	143.34	139.75	145.00	141.38
Yearly salary.	1,716.00	1,673.10	1,720.00	1,677.00	1,740.00	1,696.50

Days.	\$1,746		\$1,750		\$1,760	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$4.85	\$4.73	\$4.86	\$4.74	\$4.89	\$4.77
2.....	9.70	9.46	9.72	9.48	9.78	9.54
3.....	14.55	14.19	14.58	14.22	14.67	14.30
4.....	19.40	18.92	19.44	18.95	19.56	19.07
5.....	24.25	23.64	24.31	23.70	24.44	23.83
6.....	29.10	28.37	29.17	28.44	29.33	28.60
7.....	33.95	33.10	34.03	33.18	34.22	33.36
8.....	38.80	37.83	38.89	37.92	39.11	38.13
9.....	43.65	42.56	43.75	42.66	44.00	42.90
10.....	48.50	47.29	48.61	47.39	48.89	47.67
11.....	53.35	52.02	53.47	52.13	53.78	52.44
12.....	58.20	56.75	58.33	56.87	58.67	57.20
13.....	63.05	61.47	63.19	61.61	63.56	61.97
14.....	67.90	66.20	68.06	66.36	68.44	66.73
15.....	72.75	70.93	72.92	71.10	73.33	71.50
16.....	77.60	75.66	77.78	75.84	78.22	76.26
17.....	82.45	80.39	82.64	80.57	83.11	81.03
18.....	87.30	85.12	87.50	85.31	88.00	85.80
19.....	92.15	89.85	92.36	90.05	92.89	90.57
20.....	97.00	94.58	97.22	94.79	97.78	95.34
21.....	101.85	99.30	102.08	99.53	102.67	100.10
22.....	106.70	104.03	106.94	104.27	107.56	104.87
23.....	111.55	108.76	111.81	109.01	112.44	109.63
24.....	116.40	113.49	116.67	113.75	117.33	114.40
25.....	121.25	118.22	121.53	118.49	122.22	119.16
26.....	126.10	122.95	126.39	123.23	127.11	123.93
27.....	130.95	127.68	131.25	127.97	132.00	128.70
28.....	135.80	132.41	136.11	132.71	136.89	133.47
29.....	140.65	137.13	140.97	137.45	141.78	138.24
30.....	145.50	141.86	145.83	142.18	146.67	143.00
Months.						
Jan.....	145.50	141.86	145.83	142.18	146.66	143.00
Feb.....	145.50	141.86	145.83	142.19	146.67	143.00
Mar.....	145.50	141.86	145.84	142.19	146.67	143.00
Apr.....	145.50	141.87	145.83	142.19	146.66	143.00
May.....	145.50	141.86	145.83	142.18	146.67	143.00
June.....	145.50	141.86	145.84	142.19	146.67	143.00
July.....	145.50	141.86	145.83	142.19	146.66	143.00
Aug.....	145.50	141.87	145.83	142.19	146.67	143.00
Sept.....	145.50	141.86	145.84	142.18	146.67	143.00
Oct.....	145.50	141.86	145.83	142.19	146.66	143.00
Nov.....	145.50	141.86	145.83	142.19	146.67	143.00
Dec.....	145.50	141.87	145.84	142.19	146.67	143.00
Yearly salary.	1,746.00	1,702.35	1,750.00	1,706.25	1,760.00	1,716.00



Days.	\$1,780		\$1,800		\$1,830	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$4.94	\$4.82	\$5.00	\$4.88	\$5.08	\$4.95
2.....	9.89	9.64	10.00	9.75	10.17	9.92
3.....	14.83	14.46	15.00	14.63	15.25	14.87
4.....	19.78	19.29	20.00	19.50	20.33	19.82
5.....	24.72	24.10	25.00	24.38	25.42	24.78
6.....	29.67	28.93	30.00	29.25	30.50	29.74
7.....	34.61	33.74	35.00	34.13	35.58	34.69
8.....	39.56	38.57	40.00	39.00	40.67	39.65
9.....	44.50	43.39	45.00	43.88	45.75	44.61
10.....	49.44	48.20	50.00	48.75	50.83	49.56
11.....	54.39	53.03	55.00	53.63	55.92	54.52
12.....	59.33	57.85	60.00	58.50	61.00	59.48
13.....	64.28	62.67	65.00	63.38	66.08	64.43
14.....	69.22	67.49	70.00	68.25	71.17	69.39
15.....	74.17	72.32	75.00	73.13	76.25	74.34
16.....	79.11	77.13	80.00	78.00	81.33	79.30
17.....	84.06	81.96	85.00	82.88	86.42	84.26
18.....	89.00	86.78	90.00	87.75	91.50	89.21
19.....	93.94	91.59	95.00	92.63	96.58	94.17
20.....	98.89	96.42	100.00	97.50	101.67	99.13
21.....	103.83	101.23	105.00	102.38	106.75	104.08
22.....	108.78	106.06	110.00	107.25	111.83	109.03
23.....	113.72	110.88	115.00	112.13	116.92	114.00
24.....	118.67	115.70	120.00	117.00	122.00	118.95
25.....	123.61	120.52	125.00	121.88	127.08	123.90
26.....	128.56	125.35	130.00	126.75	132.17	128.87
27.....	133.50	130.16	135.00	131.63	137.25	133.82
28.....	138.44	134.98	140.00	136.50	142.33	138.77
29.....	143.39	139.81	145.00	141.38	147.42	143.73
30.....	148.33	144.62	150.00	146.25	152.50	148.69
Months.						
Jan.....	148.33	144.62	150.00	146.25	152.50	148.68
Feb.....	148.33	144.63	150.00	146.25	152.50	148.69
Mar.....	148.34	144.62	150.00	146.25	152.50	148.69
Apr.....	148.33	144.63	150.00	146.25	152.50	148.69
May.....	148.33	144.62	150.00	146.25	152.50	148.68
June.....	148.34	144.63	150.00	146.25	152.50	148.69
July.....	148.33	144.62	150.00	146.25	152.50	148.69
Aug.....	148.33	144.63	150.00	146.25	152.50	148.69
Sept.....	148.34	144.62	150.00	146.25	152.50	148.68
Oct.....	148.33	144.63	150.00	146.25	152.50	148.69
Nov.....	148.33	144.62	150.00	146.25	152.50	148.69
Dec.....	148.34	144.63	150.00	146.25	152.50	148.69
Yearly salary.	1,780.00	1,735.50	1,800.00	1,755.00	1,830.00	1,784.25



Days.	\$1,840		\$1,860		\$1,900	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$5.11	\$4.98	\$5.17	\$5.04	\$5.28	\$5.15
2.....	10.22	9.96	10.33	10.07	10.56	10.30
3.....	15.33	14.95	15.50	15.11	15.83	15.43
4.....	20.44	19.93	20.67	20.15	21.11	20.58
5.....	25.56	24.92	25.83	25.18	26.39	25.73
6.....	30.67	29.90	31.00	30.23	31.67	30.88
7.....	35.78	34.89	36.17	35.27	36.94	36.02
8.....	40.89	39.87	41.33	40.30	42.22	41.16
9.....	46.00	44.85	46.50	45.34	47.50	46.31
10.....	51.11	49.83	51.67	50.38	52.78	51.46
11.....	56.22	54.81	56.83	55.41	58.06	56.61
12.....	61.33	59.80	62.00	60.45	63.33	61.75
13.....	66.44	64.78	67.17	65.49	68.61	66.89
14.....	71.56	69.77	72.33	70.52	73.89	72.04
15.....	76.67	74.75	77.50	75.56	79.17	77.19
16.....	81.78	79.74	82.67	80.60	84.44	82.33
17.....	86.89	84.72	87.83	85.63	89.72	87.48
18.....	92.00	89.70	93.00	90.68	95.00	92.63
19.....	97.11	94.68	98.17	95.72	100.28	97.77
20.....	102.22	99.66	103.33	100.75	105.56	102.92
21.....	107.33	104.65	108.50	105.79	110.83	108.06
22.....	112.44	109.63	113.67	110.83	116.11	113.21
23.....	117.56	114.62	118.83	115.86	121.39	118.36
24.....	122.67	119.60	124.00	120.90	126.67	123.50
25.....	127.78	124.59	129.17	125.94	131.94	128.64
26.....	132.89	129.57	134.33	130.97	137.22	133.79
27.....	138.00	134.55	139.50	136.01	142.50	138.94
28.....	143.11	139.53	144.67	141.05	147.78	144.09
29.....	148.22	144.51	149.83	146.08	153.06	149.23
30.....	153.33	149.50	155.00	151.13	158.33	154.37
Months.						
Jan.....	153.33	149.50	155.00	151.12	158.33	154.37
Feb.....	153.33	149.50	155.00	151.13	158.33	154.38
Mar.....	153.34	149.50	155.00	151.12	158.34	154.37
Apr.....	153.33	149.50	155.00	151.13	158.33	154.38
May.....	153.33	149.50	155.00	151.12	158.33	154.37
June.....	153.34	149.50	155.00	151.13	158.34	154.38
July.....	153.33	149.50	155.00	151.12	158.33	154.37
Aug.....	153.33	149.50	155.00	151.13	158.33	154.38
Sept.....	153.34	149.50	155.00	151.12	158.34	154.37
Oct.....	153.33	149.50	155.00	151.13	158.33	154.38
Nov.....	153.33	149.50	155.00	151.12	158.33	154.37
Dec.....	153.34	149.50	155.00	151.13	158.34	154.38
Yearly salary.	1,840.00	1,794.00	1,860.00	1,813.50	1,900.00	1,852.50

Days.	\$1,920		\$1,980		\$2,000	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$5.33	\$5.20	\$5.50	\$5.36	\$5.56	\$5.42
2.....	10.67	10.40	11.00	10.73	11.11	10.83
3.....	16.00	15.60	16.50	16.09	16.67	16.25
4.....	21.33	20.80	22.00	21.45	22.22	21.66
5.....	26.67	26.00	27.50	26.81	27.78	27.09
6.....	32.00	31.20	33.00	32.18	33.33	32.50
7.....	37.33	36.40	38.50	37.54	38.89	37.92
8.....	42.67	41.60	44.00	42.90	44.44	43.33
9.....	48.00	46.80	49.50	48.26	50.00	48.75
10.....	53.33	52.00	55.00	53.63	55.56	54.17
11.....	58.67	57.20	60.50	58.99	61.11	59.58
12.....	64.00	62.40	66.00	64.35	66.67	65.00
13.....	69.33	67.60	71.50	69.71	72.22	70.41
14.....	74.67	72.80	77.00	75.08	77.78	75.84
15.....	80.00	78.00	82.50	80.44	83.33	81.25
16.....	85.33	83.20	88.00	85.80	88.89	86.67
17.....	90.67	88.40	93.50	91.16	94.44	92.08
18.....	96.00	93.60	99.00	96.53	100.00	97.50
19.....	101.33	98.80	104.50	101.89	105.56	102.92
20.....	106.67	104.00	110.00	107.25	111.11	108.33
21.....	112.00	109.20	115.50	112.61	116.67	113.75
22.....	117.33	114.40	121.00	117.98	122.22	119.16
23.....	122.67	119.60	126.50	123.34	127.78	124.59
24.....	128.00	124.80	132.00	128.70	133.33	130.00
25.....	133.33	130.00	137.50	134.06	138.89	135.42
26.....	138.67	135.20	143.00	139.43	144.44	140.83
27.....	144.00	140.40	148.50	144.79	150.00	146.25
28.....	149.33	145.60	154.00	150.15	155.56	151.67
29.....	154.67	150.80	159.50	155.51	161.11	157.08
30.....	160.00	156.00	165.00	160.88	166.67	162.50
Months.						
Jan.....	160.00	156.00	165.00	160.87	166.66	162.50
Feb.....	160.00	156.00	165.00	160.88	166.67	162.50
Mar.....	160.00	156.00	165.00	160.87	166.67	162.50
Apr.....	160.00	156.00	165.00	160.88	166.66	162.50
May.....	160.00	156.00	165.00	160.87	166.67	162.50
June.....	160.00	156.00	165.00	160.88	166.67	162.50
July.....	160.00	156.00	165.00	160.87	166.66	162.50
Aug.....	160.00	156.00	165.00	160.88	166.67	162.50
Sept.....	160.00	156.00	165.00	160.87	166.67	162.50
Oct.....	160.00	156.00	165.00	160.88	166.66	162.50
Nov.....	160.00	156.00	165.00	160.87	166.67	162.50
Dec.....	160.00	156.00	165.00	160.88	166.67	162.50
Yearly salary.	1,920.00	1,872.00	1,980.00	1,930.50	2,000.00	1,950.00

Days.	\$2,016		\$2,020		\$2,040	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$5.60	\$5.46	\$5.61	\$5.47	\$5.67	\$5.53
2.....	11.20	10.92	11.22	10.94	11.33	11.05
3.....	16.80	16.38	16.83	16.41	17.00	16.58
4.....	22.40	21.84	22.44	21.88	22.67	22.10
5.....	28.00	27.30	28.06	27.36	28.33	27.62
6.....	33.60	32.76	33.67	32.83	34.00	33.15
7.....	39.20	38.22	39.28	38.30	39.67	38.68
8.....	44.80	43.68	44.89	43.77	45.33	44.20
9.....	50.40	49.14	50.50	49.24	51.00	49.73
10.....	56.00	54.60	56.11	54.71	56.67	55.25
11.....	61.60	60.06	61.72	60.18	62.33	60.77
12.....	67.20	65.52	67.33	65.65	68.00	66.30
13.....	72.80	70.98	72.94	71.12	73.67	71.83
14.....	78.40	76.44	78.56	76.60	79.33	77.35
15.....	84.00	81.90	84.17	82.07	85.00	82.88
16.....	89.60	87.36	89.78	87.54	90.67	88.40
17.....	95.20	92.82	95.39	93.01	96.33	93.92
18.....	100.80	98.28	101.00	98.48	102.00	99.45
19.....	106.40	103.74	106.61	103.94	107.67	104.98
20.....	112.00	109.20	112.22	109.41	113.33	110.50
21.....	117.60	114.66	117.83	114.88	119.00	116.03
22.....	123.20	120.12	123.44	120.35	124.67	121.55
23.....	128.80	125.58	129.06	125.83	130.33	127.07
24.....	134.40	131.04	134.67	131.30	136.00	132.60
25.....	140.00	136.50	140.28	136.77	141.67	138.13
26.....	145.60	141.96	145.89	142.24	147.33	143.65
27.....	151.20	147.42	151.50	147.71	153.00	149.18
28.....	156.80	152.88	157.11	153.18	158.67	154.70
29.....	162.40	158.34	162.72	158.65	164.33	160.22
30.....	168.00	163.80	168.33	164.12	170.00	165.75
Months.						
Jan.....	168.00	163.80	168.33	164.12	170.00	165.75
Feb.....	168.00	163.80	168.33	164.13	170.00	165.75
Mar.....	168.00	163.80	168.34	164.12	170.00	165.75
Apr.....	168.00	163.80	168.33	164.13	170.00	165.75
May.....	168.00	163.80	168.33	164.12	170.00	165.75
June.....	168.00	163.80	168.34	164.13	170.00	165.75
July.....	168.00	163.80	168.33	164.12	170.00	165.75
Aug.....	168.00	163.80	168.33	164.13	170.00	165.75
Sept.....	168.00	163.80	168.34	164.12	170.00	165.75
Oct.....	168.00	163.80	168.33	164.13	170.00	165.75
Nov.....	168.00	163.80	168.33	164.12	170.00	165.75
Dec.....	168.00	163.80	168.34	164.13	170.00	165.75
Yearly salary.	2,016.00	1,965.60	2,020.00	1,969.50	2,040.00	1,989.00

Days.	\$2,070		\$2,080		\$2,100	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$5.75	\$5.61	\$5.78	\$5.64	\$5.83	\$5.68
2.....	11.50	11.21	11.56	11.27	11.67	11.38
3.....	17.25	16.82	17.33	16.90	17.50	17.06
4.....	23.00	22.43	23.11	22.53	23.33	22.75
5.....	28.75	28.03	28.89	28.17	29.17	28.44
6.....	34.50	33.64	34.67	33.80	35.00	34.13
7.....	40.25	39.24	40.44	39.43	40.83	39.81
8.....	46.00	44.85	46.22	45.06	46.67	45.50
9.....	51.75	50.46	52.00	50.70	52.50	51.19
10.....	57.50	56.06	57.78	56.34	58.33	56.87
11.....	63.25	61.67	63.55	61.96	64.17	62.57
12.....	69.00	67.28	69.33	67.60	70.00	68.25
13.....	74.75	72.88	75.11	73.23	75.83	73.93
14.....	80.50	78.49	80.89	78.87	81.67	79.63
15.....	86.25	84.09	86.67	84.50	87.50	85.31
16.....	92.00	89.70	92.44	90.13	93.33	91.00
17.....	97.75	95.31	98.22	95.76	99.17	96.69
18.....	103.50	100.91	104.00	101.40	105.00	102.38
19.....	109.25	106.52	109.78	107.04	110.83	108.06
20.....	115.00	112.13	115.55	112.66	116.67	113.75
21.....	120.75	117.73	121.33	118.30	122.50	119.44
22.....	126.50	123.34	127.11	123.93	128.33	125.12
23.....	132.25	128.94	132.89	129.57	134.17	130.82
24.....	138.00	134.55	138.66	135.19	140.00	136.50
25.....	143.75	140.16	144.44	140.83	145.83	142.18
26.....	149.50	145.76	150.22	146.46	151.67	147.88
27.....	155.25	151.37	156.00	152.10	157.50	153.56
28.....	161.00	156.98	161.78	157.74	163.33	159.25
29.....	166.75	162.58	167.55	163.36	169.17	164.94
30.....	172.50	168.19	173.33	169.00	175.00	170.63
Months.						
Jan.....	172.50	168.18	173.33	169.00	175.00	170.62
Feb.....	172.50	168.19	173.33	169.00	175.00	170.63
Mar.....	172.50	168.19	173.34	169.00	175.00	170.62
Apr.....	172.50	168.19	173.33	169.00	175.00	170.63
May.....	172.50	168.18	173.33	169.00	175.00	170.62
June.....	172.50	168.19	173.34	169.00	175.00	170.63
July.....	172.50	168.19	173.33	169.00	175.00	170.62
Aug.....	172.50	168.19	173.33	169.00	175.00	170.63
Sept.....	172.50	168.18	173.34	169.00	175.00	170.62
Oct.....	172.50	168.19	173.33	169.00	175.00	170.63
Nov.....	172.50	168.19	173.33	169.00	175.00	170.62
Dec.....	172.50	168.19	173.34	169.00	175.00	170.63
Yearly salary.	2,070.00	2,018.25	2,080.00	2,028.00	2,100.00	2,047.50

Days.	\$2,120		\$2,130		\$2,140	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$5.89	\$5.74	\$5.92	\$5.77	\$5.94	\$5.79
2.....	11.78	11.49	11.83	11.53	11.89	11.59
3.....	17.67	17.23	17.75	17.31	17.83	17.38
4.....	23.56	22.97	23.67	23.08	23.78	23.19
5.....	29.44	28.70	29.58	28.84	29.72	28.98
6.....	35.33	34.45	35.50	34.61	35.67	34.78
7.....	41.22	40.19	41.42	40.38	41.61	40.57
8.....	47.11	45.93	47.33	46.15	47.56	46.37
9.....	53.00	51.68	53.25	51.92	53.50	52.16
10.....	58.89	57.42	59.17	57.69	59.44	57.95
11.....	64.78	63.16	65.08	63.45	65.39	63.76
12.....	70.67	68.90	71.00	69.23	71.33	69.55
13.....	76.55	74.64	76.92	75.00	77.28	75.35
14.....	82.44	80.38	82.83	80.76	83.22	81.14
15.....	88.33	86.12	88.75	86.53	89.17	86.94
16.....	94.22	91.86	94.67	92.30	95.11	92.73
17.....	100.11	97.61	100.58	98.07	101.06	98.53
18.....	106.00	103.35	106.50	103.84	107.00	104.33
19.....	111.89	109.09	112.42	109.61	112.94	110.12
20.....	117.78	114.84	118.33	115.37	118.89	115.92
21.....	123.66	120.57	124.25	121.14	124.83	121.71
22.....	129.55	126.31	130.17	126.92	130.78	127.51
23.....	135.44	132.05	136.08	132.68	136.72	133.30
24.....	141.33	137.80	142.00	138.45	142.67	139.10
25.....	147.22	143.54	147.92	144.22	148.61	144.89
26.....	153.11	149.28	153.83	149.98	154.56	150.70
27.....	159.00	155.03	159.75	155.76	160.50	156.49
28.....	164.89	160.77	165.67	161.53	166.44	162.28
29.....	170.78	166.51	171.58	167.29	172.39	168.08
30.....	176.66	172.25	177.50	173.06	178.33	173.87
Months.						
Jan.....	176.66	172.25	177.50	173.06	178.33	173.87
Feb.....	176.67	172.25	177.50	173.06	178.33	173.88
Mar.....	176.67	172.25	177.50	173.06	178.34	173.87
Apr.....	176.66	172.25	177.50	173.07	178.33	173.88
May.....	176.67	172.25	177.50	173.06	178.33	173.87
June.....	176.67	172.75	177.50	173.06	178.34	173.88
July.....	176.66	172.25	177.50	173.06	178.33	173.87
Aug.....	176.67	172.25	177.50	173.07	178.33	173.88
Sept.....	176.67	172.25	177.50	173.06	178.34	173.87
Oct.....	176.66	172.25	177.50	173.06	178.33	173.88
Nov.....	176.67	172.25	177.50	173.06	178.33	173.87
Dec.....	176.67	172.25	177.50	173.07	178.34	173.88
Yearly salary.	2,120.00	2,067.00	2,130.00	2,076.75	2,140.00	2,086.50



Days.	\$2,160		\$2,170		\$2,180	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$6.00	\$5.85	\$6.03	\$5.88	\$6.06	\$5.91
2.....	12.00	11.70	12.06	11.76	12.11	11.81
3.....	18.00	17.55	18.08	17.63	18.17	17.72
4.....	24.00	23.40	24.11	23.51	24.22	23.61
5.....	30.00	29.25	30.14	29.39	30.28	29.52
6.....	36.00	35.10	36.17	35.27	36.33	35.42
7.....	42.00	40.95	42.19	41.14	42.39	41.33
8.....	48.00	46.80	48.22	47.01	48.44	47.23
9.....	54.00	52.65	54.25	52.89	54.50	53.14
10.....	60.00	58.50	60.28	58.77	60.56	59.05
11.....	66.00	64.35	66.31	64.65	66.61	64.94
12.....	72.00	70.20	72.33	70.52	72.67	70.85
13.....	78.00	76.05	78.36	76.40	78.72	76.75
14.....	84.00	81.90	84.39	82.28	84.78	82.66
15.....	90.00	87.75	90.42	88.16	90.83	88.56
16.....	96.00	93.60	96.44	94.03	96.89	94.47
17.....	102.00	99.45	102.47	99.91	102.94	100.37
18.....	108.00	105.30	108.50	105.79	109.00	106.28
19.....	114.00	111.15	114.53	111.67	115.06	112.18
20.....	120.00	117.00	120.56	117.55	121.11	118.08
21.....	126.00	122.85	126.58	123.42	127.17	123.99
22.....	132.00	128.70	132.61	129.29	133.22	129.89
23.....	138.00	134.55	138.64	135.17	139.28	135.80
24.....	144.00	140.40	144.67	141.05	145.33	141.70
25.....	150.00	146.25	150.69	146.92	151.39	147.61
26.....	156.00	152.10	156.72	152.80	157.44	153.50
27.....	162.00	157.95	162.75	158.68	163.50	159.41
28.....	168.00	163.80	168.78	164.56	169.56	165.32
29.....	174.00	169.65	174.81	170.44	175.61	171.22
30.....	180.00	175.50	180.83	176.31	181.67	177.13
Months.						
Jan.....	180.00	175.50	180.83	176.31	181.66	177.12
Feb.....	180.00	175.50	180.83	176.31	181.67	177.13
Mar.....	180.00	175.50	180.84	176.31	181.67	177.12
Apr.....	180.00	175.50	180.83	176.32	181.66	177.13
May.....	180.00	175.50	180.83	176.31	181.67	177.12
June.....	180.00	175.50	180.84	176.31	181.67	177.13
July.....	180.00	175.50	180.83	176.31	181.66	177.12
Aug.....	180.00	175.50	180.83	176.32	181.67	177.13
Sept.....	180.00	175.50	180.84	176.31	181.67	177.12
Oct.....	180.00	175.50	180.83	176.31	181.66	177.13
Nov.....	180.00	175.50	180.83	176.31	181.67	177.12
Dec.....	180.00	175.50	180.84	176.32	181.67	177.13
Yearly salary.	2,160.00	2,106.00	2,170.00	2,115.75	2,180.00	2,125.50



Days.	\$2,200		\$2,220		\$2,240	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$6.11	\$5.96	\$6.17	\$6.02	\$6.22	\$6.06
2.....	12.22	11.91	12.33	12.02	12.44	12.13
3.....	18.33	17.87	18.50	18.04	18.67	18.20
4.....	24.44	23.83	24.67	24.05	24.89	24.27
5.....	30.56	29.80	30.83	30.06	31.11	30.33
6.....	36.67	35.75	37.00	36.08	37.33	36.40
7.....	42.78	41.71	43.17	42.09	43.56	42.47
8.....	48.89	47.67	49.33	48.10	49.78	48.54
9.....	55.00	53.63	55.50	54.11	56.00	54.60
10.....	61.11	59.58	61.67	60.13	62.22	60.66
11.....	67.22	65.54	67.83	66.13	68.44	66.73
12.....	73.33	71.50	74.00	72.15	74.67	72.80
13.....	79.44	77.45	80.17	78.17	80.89	78.87
14.....	85.56	83.42	86.33	84.17	87.11	84.93
15.....	91.67	89.38	92.50	90.19	93.33	91.00
16.....	97.78	95.34	98.67	96.20	99.56	97.07
17.....	103.89	101.29	104.83	102.21	105.78	103.14
18.....	110.00	107.25	111.00	108.23	112.00	109.20
19.....	116.11	113.21	117.17	114.24	118.22	115.26
20.....	122.22	119.16	123.33	120.25	124.44	121.33
21.....	128.33	125.12	129.50	126.26	130.67	127.40
22.....	134.44	131.08	135.67	132.28	136.89	133.47
23.....	140.56	137.05	141.83	138.28	143.11	139.53
24.....	146.67	143.00	148.00	144.30	149.33	145.60
25.....	152.78	148.96	154.17	150.32	155.56	151.67
26.....	158.89	154.92	160.33	156.32	161.78	157.74
27.....	165.00	160.88	166.50	162.34	168.00	163.80
28.....	171.11	166.83	172.67	168.35	174.22	169.86
29.....	177.22	172.79	178.83	174.36	180.44	175.93
30.....	183.33	178.75	185.00	180.38	186.67	182.00
Months.						
Jan.....	183.33	178.75	185.00	180.37	186.66	182.00
Feb.....	183.33	178.75	185.00	180.38	186.67	182.00
Mar.....	183.34	178.75	185.00	180.37	186.67	182.00
Apr.....	183.33	178.75	185.00	180.38	186.66	182.00
May.....	183.33	178.75	185.00	180.37	186.67	182.00
June.....	183.34	178.75	185.00	180.38	186.67	182.00
July.....	183.33	178.75	185.00	180.37	186.66	182.00
Aug.....	183.33	178.75	185.00	180.38	186.67	182.00
Sept.....	183.34	178.75	185.00	180.37	186.67	182.00
Oct.....	183.33	178.75	185.00	180.38	186.66	182.00
Nov.....	183.33	178.75	185.00	180.37	186.67	182.00
Dec.....	183.34	178.75	185.00	180.38	186.67	182.00
Yearly salary.	2,200.00	2,145.00	2,220.00	2,164.50	2,240.00	2,184.00

Days.	\$2,250		\$2,256		\$2,260	
	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.
1.....	\$6.25	\$6.09	\$6.27	\$6.11	\$6.28	\$6.12
2.....	12.50	12.19	12.53	12.22	12.56	12.25
3.....	18.75	18.28	18.80	18.33	18.83	18.36
4.....	25.00	24.38	25.07	24.44	25.11	24.48
5.....	31.25	30.47	31.33	30.55	31.39	30.61
6.....	37.50	36.56	37.60	36.66	37.67	36.73
7.....	43.75	42.66	43.87	42.77	43.94	42.84
8.....	50.00	48.75	50.13	48.88	50.22	48.96
9.....	56.25	54.84	56.40	54.99	56.50	55.09
10.....	62.50	60.94	62.67	61.10	62.78	61.21
11.....	68.75	67.03	68.93	67.21	69.06	67.33
12.....	75.00	73.13	75.20	73.32	75.33	73.45
13.....	81.25	79.22	81.47	79.43	81.61	79.57
14.....	87.50	85.31	87.73	85.54	87.89	85.69
15.....	93.75	91.41	94.00	91.65	94.17	91.82
16.....	100.00	97.50	100.27	97.76	100.44	97.93
17.....	106.25	103.59	106.53	103.87	106.72	104.05
18.....	112.50	109.69	112.80	109.98	113.00	110.18
19.....	118.75	115.78	119.07	116.09	119.28	116.30
20.....	125.00	121.88	125.33	122.20	125.56	122.42
21.....	131.25	127.97	131.60	128.31	131.83	128.53
22.....	137.50	134.06	137.87	134.42	138.11	134.66
23.....	143.75	140.16	144.13	140.53	144.39	140.78
24.....	150.00	146.25	150.40	146.64	150.67	146.90
25.....	156.25	152.34	156.67	152.75	156.94	153.02
26.....	162.50	158.44	162.93	158.86	163.22	159.14
27.....	168.75	164.53	169.20	164.97	169.50	165.26
28.....	175.00	170.63	175.46	171.07	175.78	171.39
29.....	181.25	176.72	181.73	177.19	182.06	177.51
30.....	187.50	182.81	188.00	183.30	188.33	183.62
Months.						
Jan.....	187.50	182.81	188.00	183.30	188.33	183.62
Feb.....	187.50	182.81	188.00	183.30	188.33	183.63
Mar.....	187.50	182.81	188.00	183.30	188.34	183.62
Apr.....	187.50	182.82	188.00	183.30	188.33	183.63
May.....	187.50	182.81	188.00	183.30	188.33	183.62
June.....	187.50	182.81	188.00	183.30	188.34	183.63
July.....	187.50	182.81	188.00	183.30	188.33	183.62
Aug.....	187.50	182.82	188.00	183.30	188.33	183.63
Sept.....	187.50	182.81	188.00	183.30	188.34	183.62
Oct.....	187.50	182.81	188.00	183.30	188.33	183.63
Nov.....	187.50	182.81	188.00	183.30	188.33	183.62
Dec.....	187.50	182.82	188.00	183.30	188.34	183.63
Yearly salary.	2,250.00	2,193.75	2,256.00	2,199.60	2,260.00	2,203.50

Days.	\$2,270		\$2,280		\$2,300	
	Basic salary.	Less 2½% retire- ment de- duction.	Basic salary.	Less 2½% retire- ment de- duction.	Basic salary.	Less 2½% retire- ment de- duction.
1.....	\$6.31	\$6.15	\$6.33	\$6.17	\$6.39	\$6.23
2.....	12.61	12.29	12.67	12.35	12.78	12.46
3.....	18.92	18.45	19.00	18.53	19.17	18.69
4.....	25.22	24.59	25.33	24.70	25.56	24.92
5.....	31.53	30.74	31.67	30.88	31.94	31.14
6.....	37.83	36.88	38.00	37.05	38.33	37.37
7.....	44.14	43.04	44.33	43.22	44.72	43.60
8.....	50.44	49.18	50.67	49.40	51.11	49.83
9.....	56.75	55.33	57.00	55.58	57.50	56.06
10.....	63.06	61.48	63.33	61.75	63.89	62.29
11.....	69.36	67.63	69.67	67.93	70.28	68.52
12.....	75.67	73.78	76.00	74.10	76.67	74.75
13.....	81.97	79.92	82.33	80.27	83.06	80.98
14.....	88.28	86.07	88.67	86.45	89.44	87.20
15.....	94.58	92.22	95.00	92.63	95.83	93.43
16.....	100.89	98.37	101.33	98.80	102.22	99.66
17.....	107.19	104.51	107.67	104.98	105.61	105.89
18.....	113.50	110.66	114.00	111.15	115.00	112.13
19.....	119.80	116.81	120.33	117.32	121.39	118.36
20.....	126.11	122.96	126.67	123.50	127.78	124.59
21.....	132.42	129.11	133.00	129.68	134.17	130.82
22.....	138.72	135.25	139.33	135.85	140.56	137.05
23.....	145.03	141.40	145.67	142.03	146.94	143.27
24.....	151.33	147.55	152.00	148.20	153.33	149.50
25.....	157.64	153.70	158.33	154.37	159.72	155.73
26.....	163.94	159.84	164.67	160.55	166.11	161.96
27.....	170.25	165.99	171.00	166.73	172.50	168.19
28.....	176.55	172.4	177.33	172.90	178.89	174.42
29.....	182.86	178.29	183.67	179.08	185.28	180.65
30.....	189.17	184.44	190.00	185.25	191.67	186.88
Months.						
Jan.....	189.16	184.43	190.00	185.25	191.66	186.87
Feb.....	189.17	184.44	190.00	185.25	191.67	186.88
Mar.....	189.17	184.44	190.00	185.25	191.67	186.87
Apr.....	189.16	184.44	190.00	185.25	191.66	186.88
May.....	189.17	184.43	190.00	185.25	191.67	186.87
June.....	189.17	184.44	190.00	185.25	191.67	186.88
July.....	189.16	184.44	190.00	185.25	191.66	186.87
Aug.....	189.17	184.44	190.00	185.25	191.67	186.88
Sept.....	189.17	184.43	190.00	185.25	191.67	186.87
Oct.....	189.16	184.44	190.00	185.25	191.66	186.88
Nov.....	189.17	184.44	190.00	185.25	191.67	186.87
Dec.....	189.17	184.44	190.00	185.25	191.67	186.88
Yearly salary.	2,270.00	2,213.25	2,280.00	2,223.00	2,300.00	2,242.50

Days.	\$2,320		\$2,325		\$2,340	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$6.44	\$6.28	\$6.46	\$6.30	\$6.50	\$6.34
2.....	12.89	12.57	12.92	12.60	13.00	12.68
3.....	19.33	18.85	19.37	18.89	19.50	19.01
4.....	25.78	25.14	25.83	25.18	26.00	25.35
5.....	32.22	31.41	32.29	31.48	32.50	31.69
6.....	38.67	37.70	38.75	37.78	39.00	38.03
7.....	45.11	43.98	45.21	44.08	45.50	44.36
8.....	51.56	50.27	51.67	50.38	52.00	50.70
9.....	58.00	56.55	58.12	56.67	58.50	57.04
10.....	64.44	62.83	64.58	62.97	65.00	63.38
11.....	70.89	69.12	71.04	69.26	71.50	69.71
12.....	77.33	75.40	77.50	75.56	78.00	76.05
13.....	83.78	81.69	83.96	81.86	84.50	82.39
14.....	90.22	87.96	90.42	88.16	91.00	88.73
15.....	96.67	94.25	96.87	94.45	97.50	95.06
16.....	103.11	100.53	103.33	100.75	104.00	101.40
17.....	109.55	106.81	109.79	107.05	110.50	107.74
18.....	116.00	113.10	116.25	113.34	117.00	114.08
19.....	122.44	119.38	122.71	119.64	123.50	120.41
20.....	128.89	125.67	129.17	125.94	130.00	126.75
21.....	135.33	131.95	135.62	132.23	136.50	133.09
22.....	141.78	138.24	142.08	138.53	143.00	139.43
23.....	148.22	144.51	148.54	144.83	149.50	145.76
24.....	154.67	150.80	155.00	151.13	156.00	152.10
25.....	161.11	157.08	161.46	157.42	162.50	158.44
26.....	167.55	163.36	167.92	163.72	169.00	164.78
27.....	174.00	169.65	174.37	170.01	175.50	171.11
28.....	180.44	175.93	180.83	176.31	182.00	177.45
29.....	186.89	182.22	187.29	182.61	188.50	183.79
30.....	193.33	188.50	193.75	188.91	195.00	190.13
Months.						
Jan.....	193.33	188.50	193.75	188.90	195.00	190.12
Feb.....	193.33	188.50	193.75	188.91	195.00	190.13
Mar.....	193.34	188.50	193.75	188.91	195.00	190.12
Apr.....	193.33	188.50	193.75	188.90	195.00	190.13
May.....	193.33	188.50	193.75	188.91	195.00	190.12
June.....	193.34	188.50	193.75	188.91	195.00	190.13
July.....	193.33	188.50	193.75	188.90	195.00	190.12
Aug.....	193.33	188.50	193.75	188.91	195.00	190.13
Sept.....	193.34	188.50	193.75	188.91	195.00	190.12
Oct.....	193.33	188.50	193.75	188.90	195.00	190.13
Nov.....	193.33	188.50	193.75	188.91	195.00	190.12
Dec.....	193.34	188.50	193.75	188.91	195.00	190.13
Yearly salary.	2,320.00	2,262.00	2,325.00	2,266.88	2,340.00	2,281.50

Days.	\$2,370		\$2,380		\$2,400	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$6.58	\$6.42	\$6.61	\$6.44	\$6.67	\$6.50
2.....	13.17	12.84	13.22	12.89	13.33	13.00
3.....	19.75	19.26	19.83	19.33	20.00	19.50
4.....	26.33	25.67	26.44	25.78	26.67	26.00
5.....	32.92	32.10	33.06	32.23	33.33	32.50
6.....	39.50	38.51	39.67	38.68	40.00	39.00
7.....	46.08	44.93	46.28	45.12	46.67	45.50
8.....	52.67	51.35	52.89	51.57	53.33	52.00
9.....	59.25	57.77	59.50	58.01	60.00	58.50
10.....	65.83	64.18	66.11	64.46	66.67	65.00
11.....	72.42	70.61	72.72	70.90	73.33	71.50
12.....	79.00	77.03	79.33	77.35	80.00	78.00
13.....	85.58	83.44	85.94	83.79	86.67	84.50
14.....	92.17	89.87	92.56	90.25	93.33	91.00
15.....	98.75	96.28	99.17	96.69	100.00	97.50
16.....	105.33	102.70	105.78	103.14	106.67	104.00
17.....	111.92	109.12	112.39	109.58	113.33	110.50
18.....	118.50	115.54	119.00	116.03	120.00	117.00
19.....	125.08	121.95	125.61	122.47	126.67	123.50
20.....	131.67	128.38	132.22	128.91	133.33	130.00
21.....	138.25	134.79	138.83	135.36	140.00	136.50
22.....	144.83	141.21	145.44	141.80	146.67	143.00
23.....	151.42	147.63	152.06	148.26	153.33	149.50
24.....	158.00	154.05	158.67	154.70	160.00	156.00
25.....	164.58	160.47	165.28	161.15	166.67	162.50
26.....	171.17	166.89	171.89	167.59	173.33	169.00
27.....	177.75	173.31	178.50	174.04	180.00	175.50
28.....	184.33	179.72	185.11	180.48	186.67	182.00
29.....	190.92	186.15	191.72	186.93	193.33	188.50
30.....	197.50	192.56	198.33	193.37	200.00	195.00
Months.						
Jan.....	197.50	192.56	198.33	193.37	200.00	195.00
Feb.....	197.50	192.56	198.33	193.38	200.00	195.00
Mar.....	197.50	192.56	198.34	193.37	200.00	195.00
Apr.....	197.50	192.57	198.33	193.38	200.00	195.00
May.....	197.50	192.56	198.33	193.37	200.00	195.00
June.....	197.50	192.56	198.34	193.38	200.00	195.00
July.....	197.50	192.56	198.33	193.37	200.00	195.00
Aug.....	197.50	192.57	198.33	193.38	200.00	195.00
Sept.....	197.50	192.56	198.34	193.37	200.00	195.00
Oct.....	197.50	192.56	198.33	193.38	200.00	195.00
Nov.....	197.50	192.56	198.33	193.37	200.00	195.00
Dec.....	197.50	192.57	198.34	193.38	200.00	195.00
Yearly salary.	2,370.00	2,310.75	2,380.00	2,320.50	2,400.00	2,340.00



Days.	\$2,430		\$2,440		\$2,460	
	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.
1 . . . . .	\$6.75	\$6.58	\$6.78	\$6.61	\$6.83	\$6.66
2 . . . . .	13.50	13.16	13.56	13.22	13.67	13.33
3 . . . . .	20.25	19.74	20.33	19.82	20.50	19.99
4 . . . . .	27.00	26.33	27.11	26.43	27.33	26.65
5 . . . . .	33.75	32.91	33.89	33.04	34.17	33.32
6 . . . . .	40.50	39.49	40.67	39.65	41.00	39.98
7 . . . . .	47.25	46.07	47.44	46.25	47.83	46.63
8 . . . . .	54.00	52.65	54.22	52.86	54.67	53.30
9 . . . . .	60.75	59.23	61.00	59.48	61.50	59.96
10 . . . . .	67.50	65.81	67.78	66.09	68.33	66.62
11 . . . . .	74.25	72.39	74.56	72.70	75.17	73.29
12 . . . . .	81.00	78.98	81.33	79.30	82.00	79.95
13 . . . . .	87.75	85.56	88.11	85.91	88.83	86.61
14 . . . . .	94.50	92.14	94.89	92.52	95.67	93.28
15 . . . . .	101.25	98.72	101.67	99.13	102.50	99.94
16 . . . . .	108.00	105.30	108.44	105.73	109.33	106.60
17 . . . . .	114.75	111.88	115.22	112.34	116.17	113.27
18 . . . . .	121.50	118.46	122.00	118.95	123.00	119.93
19 . . . . .	128.25	125.04	128.78	125.56	129.83	126.58
20 . . . . .	135.00	131.63	135.56	132.17	136.67	133.25
21 . . . . .	141.75	138.21	142.33	138.77	143.50	139.91
22 . . . . .	148.50	144.79	149.11	145.38	150.33	146.57
23 . . . . .	155.25	151.37	155.89	151.99	157.17	153.24
24 . . . . .	162.00	157.95	162.67	158.60	164.00	159.90
25 . . . . .	168.75	164.53	169.44	165.20	170.83	166.56
26 . . . . .	175.50	171.11	176.22	171.81	177.67	173.23
27 . . . . .	182.25	177.69	183.00	178.43	184.50	179.89
28 . . . . .	189.00	184.28	189.78	185.04	191.33	186.55
29 . . . . .	195.75	190.86	196.56	191.65	198.17	193.22
30 . . . . .	202.50	197.44	203.33	198.25	205.00	199.88
Months.						
Jan. . . . .	202.50	197.43	203.33	198.25	205.00	199.87
Feb. . . . .	202.50	197.44	203.33	198.25	205.00	199.88
Mar. . . . .	202.50	197.44	203.34	198.25	205.00	199.87
Apr. . . . .	202.50	197.44	203.33	198.25	205.00	199.88
May . . . . .	202.50	197.43	203.33	198.25	205.00	199.87
June . . . . .	202.50	197.44	203.34	198.25	205.00	199.88
July . . . . .	202.50	197.44	203.33	198.25	205.00	199.87
Aug. . . . .	202.50	197.44	203.33	198.25	205.00	199.88
Sept. . . . .	202.50	197.43	203.34	198.25	205.00	199.87
Oct. . . . .	202.50	197.44	203.33	198.25	205.00	199.88
Nov. . . . .	202.50	197.44	203.33	198.25	205.00	199.87
Dec. . . . .	202.50	197.44	203.34	198.25	205.00	199.88
Yearly salary.	2,430.00	2,369.25	2,440.00	2,379.00	2,460.00	2,398.50



Days.	\$2,500		\$2,520		\$2,580	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1	\$6.94	\$6.77	\$7.00	\$6.83	\$7.17	\$6.99
2	13.89	13.54	14.00	13.65	14.33	13.97
3	20.83	20.31	21.00	20.48	21.50	20.96
4	27.78	27.09	28.00	27.30	28.67	27.95
5	34.72	33.85	35.00	34.13	35.83	34.93
6	41.67	40.63	42.00	40.95	43.00	41.93
7	48.61	47.39	49.00	47.78	50.17	48.92
8	55.56	54.17	56.00	54.60	57.33	55.90
9	62.50	60.94	63.00	61.43	64.50	62.89
10	69.44	67.70	70.00	68.25	71.67	69.88
11	76.39	74.48	77.00	75.08	78.83	76.86
12	83.33	81.25	84.00	81.90	86.00	83.85
13	90.28	88.02	91.00	88.73	93.17	90.84
14	97.22	94.79	98.00	95.55	100.33	97.82
15	104.17	101.57	105.00	102.38	107.50	104.81
16	111.11	108.33	112.00	109.20	114.67	111.80
17	118.06	115.11	119.00	116.03	121.83	118.78
18	125.00	121.88	126.00	122.85	129.00	125.78
19	131.94	128.64	133.00	129.68	136.17	132.77
20	138.89	135.42	140.00	136.50	143.33	139.75
21	145.83	142.18	147.00	143.33	150.50	146.74
22	152.78	148.96	154.00	150.15	157.67	153.73
23	159.72	155.73	161.00	156.98	164.83	160.71
24	166.67	162.50	168.00	163.80	172.00	167.70
25	173.61	169.27	175.00	170.63	179.17	174.69
26	180.56	176.05	182.00	177.45	186.33	181.67
27	187.50	182.81	189.00	184.28	193.50	188.66
28	194.44	189.58	196.00	191.10	200.66	195.64
29	201.39	196.36	203.00	197.93	207.83	202.63
30	208.33	203.12	210.00	204.75	215.00	209.63
Months.						
Jan.	208.33	203.12	210.00	204.75	215.00	209.62
Feb.	208.33	203.13	210.00	204.75	215.00	209.63
Mar.	208.34	203.12	210.00	204.75	215.00	209.62
Apr.	208.33	203.13	210.00	204.75	215.00	209.63
May	208.33	203.12	210.00	204.75	215.00	209.62
June	208.34	203.13	210.00	204.75	215.00	209.63
July	208.33	203.12	210.00	204.75	215.00	209.62
Aug.	208.33	203.13	210.00	204.75	215.00	209.63
Sept.	208.34	203.12	210.00	204.75	215.00	209.62
Oct.	208.33	203.13	210.00	204.75	215.00	209.63
Nov.	208.33	203.12	210.00	204.75	215.00	209.62
Dec.	208.34	203.13	210.00	204.75	215.00	209.63
Yearly salary.	2,500.00	2,437.50	2,520.00	2,457.00	2,580.00	2,515.50

Days.	\$2,600		\$2,620		\$2,640	
	Basic salary.	Less 2½% retire-ment deduction.	Basic salary.	Less 2½% retire-ment deduction.	Basic salary.	Less 2½% retire-ment deduction.
1.....	\$7.22	\$7.04	\$7.28	\$7.10	\$7.33	\$7.15
2.....	14.44	14.08	14.56	14.20	14.67	14.30
3.....	21.67	21.13	21.83	21.28	22.00	21.45
4.....	28.89	28.17	29.11	28.38	29.33	28.60
5.....	36.11	35.21	36.39	35.48	36.67	35.75
6.....	43.33	42.25	43.67	42.58	44.00	42.90
7.....	50.56	49.30	50.94	49.67	51.33	50.05
8.....	57.78	56.34	58.22	56.76	58.67	57.20
9.....	65.00	63.38	65.50	63.86	66.00	64.35
10.....	72.22	70.41	72.78	70.96	73.33	71.50
11.....	79.44	77.45	80.06	78.06	80.67	78.65
12.....	86.67	84.50	87.33	85.15	88.00	85.80
13.....	93.89	91.54	94.61	92.24	95.33	92.95
14.....	101.11	98.58	101.89	99.34	102.67	100.10
15.....	108.33	105.62	109.17	106.44	110.00	107.25
16.....	115.56	112.67	116.44	113.53	117.33	114.40
17.....	122.78	119.71	123.72	120.63	124.67	121.55
18.....	130.00	126.75	131.00	127.73	132.00	128.70
19.....	137.22	133.79	138.28	134.82	139.33	135.85
20.....	144.44	140.83	145.56	141.92	146.67	143.00
21.....	151.67	147.88	152.83	149.01	154.00	150.15
22.....	158.89	154.92	160.11	156.11	161.33	157.30
23.....	166.11	161.96	167.39	163.21	168.67	164.45
24.....	173.33	169.00	174.67	170.30	176.00	171.60
25.....	180.56	176.05	181.94	177.39	183.33	178.75
26.....	187.78	183.09	189.22	184.49	190.67	185.90
27.....	195.00	190.13	196.50	191.59	198.00	193.05
28.....	202.22	197.16	203.78	198.69	205.33	200.20
29.....	209.44	204.20	211.06	205.78	212.67	207.35
30.....	216.67	211.25	218.33	212.87	220.00	214.50
Months.						
Jan.....	216.66	211.25	218.33	212.87	220.00	214.50
Feb.....	216.67	211.25	218.33	212.88	220.00	214.50
Mar.....	216.67	211.25	218.34	212.87	220.00	214.50
Apr.....	216.66	211.25	218.33	212.88	220.00	214.50
May.....	216.67	211.25	218.33	212.87	220.00	214.50
June.....	216.67	211.25	218.34	212.88	220.00	214.50
July.....	216.66	211.25	218.33	212.87	220.00	214.50
Aug.....	216.67	211.25	218.33	212.88	220.00	214.50
Sept.....	216.67	211.25	218.34	212.87	220.00	214.50
Oct.....	216.66	211.25	218.33	212.88	220.00	214.50
Nov.....	216.67	211.25	218.33	212.87	220.00	214.50
Dec.....	216.67	211.25	218.34	212.88	220.00	214.50
Yearly salary.	2,600.00	2,535.00	2,620.00	2,554.50	2,640.00	2,574.00

Days.	\$2,670		\$2,700		\$2,736	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$7.42	\$7.23	\$7.50	\$7.31	\$7.60	\$7.41
2.....	14.83	14.46	15.00	14.63	15.20	14.82
3.....	22.25	21.69	22.50	21.94	22.80	22.23
4.....	29.67	28.93	30.00	29.25	30.40	29.64
5.....	37.08	36.15	37.50	36.56	38.00	37.05
6.....	44.50	43.39	45.00	43.88	45.60	44.46
7.....	51.92	50.62	52.50	51.19	53.20	51.87
8.....	59.33	57.85	60.00	58.50	60.80	59.28
9.....	66.75	65.08	67.50	65.81	68.40	66.69
10.....	74.17	72.32	75.00	73.13	76.00	74.10
11.....	81.58	79.54	82.50	80.44	83.60	81.51
12.....	89.00	86.78	90.00	87.75	91.20	88.92
13.....	96.42	94.01	97.50	95.06	98.80	96.33
14.....	103.83	101.23	105.00	102.38	106.40	103.74
15.....	111.25	108.47	112.50	109.69	114.00	111.15
16.....	118.67	115.70	120.00	117.00	121.60	118.56
17.....	126.08	122.93	127.50	124.31	129.20	125.97
18.....	133.50	130.16	135.00	131.63	136.80	133.38
19.....	140.92	137.40	142.50	138.94	144.40	140.79
20.....	148.33	144.62	150.00	146.25	152.00	148.20
21.....	155.75	151.86	157.50	153.56	159.60	155.61
22.....	163.17	159.09	165.00	160.88	167.20	163.02
23.....	170.58	166.32	172.50	168.19	174.80	170.43
24.....	178.00	173.55	180.00	175.50	182.40	177.84
25.....	185.42	180.78	187.50	182.81	190.00	185.25
26.....	192.83	188.01	195.00	190.13	197.60	192.66
27.....	200.25	195.24	202.50	197.44	205.20	200.07
28.....	207.67	202.48	210.00	204.75	212.80	207.48
29.....	215.08	209.70	217.50	212.06	220.40	214.89
30.....	222.50	216.94	225.00	219.38	228.00	222.30
Months.						
Jan.....	222.50	216.93	225.00	219.37	228.00	222.30
Feb.....	222.50	216.94	225.00	219.38	228.00	222.30
Mar.....	222.50	216.94	225.00	219.37	228.00	222.30
Apr.....	222.50	216.94	225.00	219.38	228.00	222.30
May.....	222.50	216.93	225.00	219.37	228.00	222.30
June.....	222.50	216.94	225.00	219.38	228.00	222.30
July.....	222.50	216.94	225.00	219.37	228.00	222.30
Aug.....	222.50	216.94	225.00	219.38	228.00	222.30
Sept.....	222.50	216.93	225.00	219.37	228.00	222.30
Oct.....	222.50	216.94	225.00	219.38	228.00	222.30
Nov.....	222.50	216.94	225.00	219.37	228.00	222.30
Dec.....	222.50	216.94	225.00	219.38	228.00	222.30
Yearly salary.	2,670.00	2,603.25	2,700.00	2,632.50	2,736.00	2,667.60

Days.	\$2,740		\$2,750		\$2,760	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1	\$7.61	\$7.42	\$7.64	\$7.45	\$7.67	\$7.48
2	15.22	14.84	15.28	14.90	15.33	14.95
3	22.83	22.26	22.92	22.35	23.00	22.43
4	30.44	29.68	30.56	29.80	30.67	29.90
5	38.06	37.11	38.19	37.24	38.33	37.37
6	45.67	44.53	45.83	44.68	46.00	44.85
7	53.28	51.95	53.47	52.13	53.67	52.33
8	60.89	59.37	61.11	59.58	61.33	59.80
9	68.50	66.79	68.75	67.03	69.00	67.28
10	76.11	74.21	76.39	74.48	76.67	74.75
11	83.72	81.63	84.03	81.93	84.33	82.22
12	91.33	89.05	91.67	89.38	92.00	89.70
13	98.94	96.47	99.31	96.83	99.67	97.18
14	106.56	103.90	106.94	104.27	107.33	104.65
15	114.17	111.32	114.58	111.72	115.00	112.13
16	121.78	118.74	122.22	119.16	122.67	119.60
17	129.39	126.16	129.86	126.61	130.33	127.07
18	137.00	133.58	137.50	134.06	138.00	134.55
19	144.61	140.99	145.14	141.51	145.67	142.03
20	152.22	148.41	152.78	148.96	153.33	149.50
21	159.83	155.83	160.42	156.41	161.00	156.98
22	167.44	163.25	168.06	163.86	168.67	164.45
23	175.06	170.68	175.69	171.30	176.33	171.92
24	182.67	178.10	183.33	178.75	184.00	179.40
25	190.28	185.52	190.97	186.20	191.67	186.88
26	197.89	192.94	198.61	193.64	199.33	194.35
27	205.50	200.36	206.25	201.09	207.00	201.83
28	213.11	207.78	213.89	208.54	214.67	209.30
29	220.72	215.20	221.53	215.99	222.33	216.77
30	228.33	222.62	229.17	223.44	230.00	224.25
Months.						
Jan	228.33	222.62	229.16	223.43	230.00	224.25
Feb	228.33	222.63	229.17	223.44	230.00	224.25
Mar	228.34	222.62	229.17	223.44	230.00	224.25
Apr	228.33	222.63	229.16	223.44	230.00	224.25
May	228.33	222.62	229.17	223.43	230.00	224.25
June	228.34	222.63	229.17	223.44	230.00	224.25
July	228.33	222.62	229.16	223.44	230.00	224.25
Aug	228.33	222.63	229.17	223.44	230.00	224.25
Sept	228.34	222.62	229.17	223.43	230.00	224.25
Oct	228.33	222.63	229.16	223.44	230.00	224.25
Nov	228.33	222.62	229.17	223.44	230.00	224.25
Dec	228.34	222.63	229.17	223.44	230.00	224.25
Yearly salary.	2,740.00	2,671.50	2,750.00	2,681.25	2,760.00	2,691.00

Days.	\$2,800		\$2,820		\$2,880	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$7.78	\$7.59	\$7.83	\$7.63	\$8.00	\$7.80
2.....	15.56	15.17	15.67	15.28	16.00	15.60
3.....	23.33	22.75	23.50	22.91	24.00	23.40
4.....	31.11	30.33	31.33	30.55	32.00	31.20
5.....	38.89	37.92	39.17	38.19	40.00	39.00
6.....	46.67	45.50	47.00	45.83	48.00	46.80
7.....	54.44	53.08	54.83	53.46	56.00	54.60
8.....	62.22	60.66	62.67	61.10	64.00	62.40
9.....	70.00	68.25	70.50	68.74	72.00	70.20
10.....	77.78	75.84	78.33	76.37	80.00	78.00
11.....	85.56	83.42	86.17	84.02	88.00	85.80
12.....	93.33	91.00	94.00	91.65	96.00	93.60
13.....	101.11	98.58	101.83	99.28	104.00	101.40
14.....	108.89	106.17	109.67	106.93	112.00	109.20
15.....	116.67	113.75	117.50	114.56	120.00	117.00
16.....	124.44	121.33	125.33	122.20	128.00	124.80
17.....	132.22	128.91	133.17	129.84	136.00	132.60
18.....	140.00	136.50	141.00	137.48	144.00	140.40
19.....	147.78	144.09	148.83	145.11	152.00	148.20
20.....	155.56	151.67	156.67	152.75	160.00	156.00
21.....	163.33	159.25	164.50	160.39	168.00	163.80
22.....	171.11	166.83	172.33	168.02	176.00	171.60
23.....	178.89	174.42	180.17	175.67	184.00	179.40
24.....	186.67	182.00	188.00	183.30	192.00	187.20
25.....	194.44	189.58	195.83	190.93	200.00	195.00
26.....	202.22	197.16	203.67	198.58	208.00	202.80
27.....	210.00	204.75	211.50	206.21	216.00	210.60
28.....	217.78	212.34	219.33	213.85	224.00	218.40
29.....	225.56	219.92	227.17	221.49	232.00	226.20
30.....	233.33	227.50	235.00	229.13	240.00	234.00
Months.						
Jan.....	233.33	227.50	235.00	229.12	240.00	234.00
Feb.....	233.33	227.50	235.00	229.13	240.00	234.00
Mar.....	233.34	227.50	235.00	229.12	240.00	234.00
Apr.....	233.33	227.50	235.00	229.13	240.00	234.00
May.....	233.33	227.50	235.00	229.12	240.00	234.00
June.....	233.34	227.50	235.00	229.13	240.00	234.00
July.....	233.33	227.50	235.00	229.12	240.00	234.00
Aug.....	233.33	227.50	235.00	229.13	240.00	234.00
Sept.....	233.34	227.50	235.00	229.12	240.00	234.00
Oct.....	233.33	227.50	235.00	229.13	240.00	234.00
Nov.....	233.33	227.50	235.00	229.12	240.00	234.00
Dec.....	233.34	227.50	235.00	229.13	240.00	234.00
Yearly salary.	2,800.00	2,730.00	2,820.00	2,749.50	2,880.00	2,808.00



Days.	\$2,900		\$2,940		\$2,960	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1	\$8.06	\$7.86	\$8.17	\$7.97	\$8.22	\$8.01
2	16.11	15.71	16.33	15.92	16.44	16.03
3	24.17	23.57	24.50	23.89	24.67	24.05
4	32.22	31.41	32.67	31.85	32.89	32.07
5	40.28	39.27	40.83	39.81	41.11	40.08
6	48.33	47.12	49.00	47.78	49.33	48.10
7	56.39	54.98	57.17	55.74	57.56	56.12
8	64.44	62.83	65.33	63.70	65.78	64.14
9	72.50	70.69	73.50	71.66	74.00	72.15
10	80.56	78.55	81.67	79.63	82.22	80.16
11	88.61	86.39	89.83	87.58	90.44	88.18
12	96.67	94.25	98.00	95.55	98.67	96.20
13	104.72	102.10	106.17	103.52	106.89	104.22
14	112.78	109.96	114.33	111.47	115.11	112.23
15	120.83	117.81	122.50	119.44	123.33	120.25
16	128.89	125.67	130.67	127.40	131.56	128.27
17	136.94	133.52	138.83	135.36	139.78	136.29
18	145.00	141.38	147.00	143.33	148.00	144.30
19	153.06	149.23	155.17	151.29	156.22	152.31
20	161.11	157.08	163.33	159.25	164.44	160.33
21	169.17	164.94	171.50	167.21	172.67	168.35
22	177.22	172.79	179.67	175.18	180.89	176.37
23	185.28	180.65	187.83	183.13	189.11	184.38
24	193.33	188.50	196.00	191.10	197.33	192.40
25	201.39	196.36	204.17	199.07	205.56	200.42
26	209.44	204.20	212.32	207.02	213.78	208.44
27	217.50	212.06	220.50	214.99	222.00	216.45
28	225.56	219.92	228.67	222.95	230.22	224.46
29	233.61	227.77	236.83	230.91	238.44	232.48
30	241.67	235.63	245.00	238.88	246.67	240.50
Months.						
Jan	241.66	235.62	245.00	238.87	246.66	240.50
Feb	241.67	235.63	245.00	238.88	246.67	240.50
Mar	241.67	235.62	245.00	238.87	246.67	240.50
Apr	241.66	235.63	245.00	238.88	246.66	240.50
May	241.67	235.62	245.00	238.87	246.67	240.50
June	241.67	235.63	245.00	238.88	246.67	240.50
July	241.66	235.62	245.00	238.87	246.66	240.50
Aug	241.67	235.63	245.00	238.88	246.67	240.50
Sept	241.67	235.62	245.00	238.87	246.67	240.50
Oct	241.66	235.63	245.00	238.88	246.66	240.50
Nov	241.67	235.62	245.00	238.87	246.67	240.50
Dec	241.67	235.63	245.00	238.88	246.67	240.50
Yearly salary	2,900.00	2,827.50	2,940.00	2,866.50	2,960.00	2,886.00



Days.	\$3,000		\$3,060		\$3,120	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1 .....	\$8.33	\$8.12	\$8.50	\$8.29	\$8.67	\$8.45
2 .....	16.67	16.25	17.00	16.58	17.33	16.90
3 .....	25.00	24.38	25.50	24.86	26.00	25.35
4 .....	33.33	32.50	34.00	33.15	34.67	33.80
5 .....	41.67	40.63	42.50	41.44	43.33	42.25
6 .....	50.00	48.75	51.00	49.73	52.00	50.70
7 .....	58.33	56.87	59.50	58.01	60.67	59.15
8 .....	66.67	65.00	68.00	66.30	69.33	67.60
9 .....	75.00	73.13	76.50	74.59	78.00	76.05
10 .....	83.33	81.25	85.00	82.88	86.67	84.50
11 .....	91.67	89.38	93.50	91.16	95.33	92.95
12 .....	100.00	97.50	102.00	99.45	104.00	101.40
13 .....	108.33	105.62	110.50	107.74	112.67	109.85
14 .....	116.67	113.75	119.00	116.03	121.33	118.30
15 .....	125.00	121.88	127.50	124.31	130.00	126.75
16 .....	133.33	130.00	136.00	132.60	138.67	135.20
17 .....	141.67	138.13	144.50	140.89	147.33	143.65
18 .....	150.00	146.25	153.00	149.18	156.00	152.10
19 .....	158.33	154.37	161.50	157.46	164.67	160.55
20 .....	166.67	162.50	170.00	165.75	173.33	169.00
21 .....	175.00	170.63	178.50	174.04	182.00	177.45
22 .....	183.33	178.75	187.00	182.33	190.67	185.90
23 .....	191.67	186.88	195.50	190.61	199.33	194.35
24 .....	200.00	195.00	204.00	198.90	208.00	202.80
25 .....	208.33	203.12	212.50	207.19	216.67	211.25
26 .....	216.67	211.25	221.00	215.48	225.33	219.70
27 .....	225.00	219.38	229.50	223.76	234.00	228.15
28 .....	233.33	227.50	238.00	232.05	242.67	236.60
29 .....	241.67	235.63	246.50	240.34	251.33	245.05
30 .....	250.00	243.75	255.00	248.63	260.00	253.50
Months.						
Jan .....	250.00	243.75	255.00	248.62	260.00	253.50
Feb .....	250.00	243.75	255.00	248.63	260.00	253.50
Mar .....	250.00	243.75	255.00	248.62	260.00	253.50
Apr .....	250.00	243.75	255.00	248.63	260.00	253.50
May .....	250.00	243.75	255.00	248.62	260.00	253.50
June .....	250.00	243.75	255.00	248.63	260.00	253.50
July .....	250.00	243.75	255.00	248.62	260.00	253.50
Aug .....	250.00	243.75	255.00	248.63	260.00	253.50
Sept .....	250.00	243.75	255.00	248.62	260.00	253.50
Oct .....	250.00	243.75	255.00	248.63	260.00	253.50
Nov .....	250.00	243.75	255.00	248.62	260.00	253.50
Dec .....	250.00	243.75	255.00	248.63	260.00	253.50
Yearly salary.	3,000.00	2,925.00	3,060.00	2,983.50	3,120.00	3,042.00

Days.	\$3,180		\$3,240		\$3,250	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$8.83	\$8.61	\$9.00	\$8.78	\$9.03	\$8.80
2.....	17.67	17.23	18.00	17.55	18.06	17.61
3.....	26.50	25.84	27.00	26.33	27.08	26.40
4.....	35.33	34.45	36.00	35.10	36.11	35.21
5.....	44.17	43.07	45.00	43.88	45.14	44.01
6.....	53.00	51.68	54.00	52.65	54.17	52.82
7.....	61.83	60.28	63.00	61.43	63.19	61.61
8.....	70.67	68.90	72.00	70.20	72.22	70.41
9.....	79.50	77.51	81.00	78.98	81.25	79.22
10.....	88.33	86.12	90.00	87.75	90.28	88.02
11.....	97.17	94.74	99.00	96.53	99.31	96.83
12.....	106.00	103.35	108.00	105.30	108.33	105.62
13.....	114.83	111.96	117.00	114.08	117.36	114.43
14.....	123.67	120.58	126.00	122.85	126.39	123.23
15.....	132.50	129.19	135.00	131.63	135.42	132.03
16.....	141.33	137.80	144.00	140.40	144.44	140.83
17.....	150.17	146.42	153.00	149.18	153.47	149.63
18.....	159.00	155.03	162.00	157.95	162.50	158.44
19.....	167.83	163.63	171.00	166.73	171.53	167.24
20.....	176.67	172.25	180.00	175.50	180.56	176.05
21.....	185.50	180.86	189.00	184.28	189.58	184.84
22.....	194.33	189.47	198.00	193.05	198.61	193.64
23.....	203.17	198.09	207.00	201.83	207.64	202.45
24.....	212.00	206.70	216.00	210.60	216.67	211.25
25.....	220.83	215.31	225.00	219.38	225.69	220.05
26.....	229.67	223.93	234.00	228.15	234.72	228.85
27.....	238.50	232.54	243.00	236.93	243.75	237.66
28.....	247.33	241.15	252.00	245.70	252.78	246.46
29.....	256.17	249.77	261.00	254.48	261.81	255.26
30.....	265.00	258.38	270.00	263.25	270.83	264.06
Months.						
Jan.....	265.00	258.37	270.00	263.25	270.83	264.06
Feb.....	265.00	258.38	270.00	263.25	270.83	264.06
Mar.....	265.00	258.37	270.00	263.25	270.84	264.06
Apr.....	265.00	258.38	270.00	263.25	270.83	264.07
May.....	265.00	258.37	270.00	263.25	270.83	264.06
June.....	265.00	258.38	270.00	263.25	270.84	264.06
July.....	265.00	258.37	270.00	263.25	270.83	264.06
Aug.....	265.00	258.38	270.00	263.25	270.83	264.07
Sept.....	265.00	258.37	270.00	263.25	270.84	264.06
Oct.....	265.00	258.38	270.00	263.25	270.83	264.06
Nov.....	265.00	258.37	270.00	263.25	270.83	264.06
Dec.....	265.00	258.38	270.00	263.25	270.84	264.07
Yearly salary.	3,180.00	3,100.50	3,240.00	3,159.00	3,250.00	3,168.75

Days.	\$3,300		\$3,360		\$3,420	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$9.17	\$8.94	\$9.33	\$9.10	\$9.50	\$9.26
2.....	18.33	17.87	18.67	18.20	19.00	18.53
3.....	27.50	26.81	28.00	27.30	28.50	27.79
4.....	36.67	35.75	37.33	36.40	38.00	37.05
5.....	45.83	44.68	46.67	45.50	47.50	46.31
6.....	55.00	53.63	56.00	54.60	57.00	55.58
7.....	64.17	62.57	65.33	63.70	66.50	64.84
8.....	73.33	71.50	74.67	72.80	76.00	74.10
9.....	82.50	80.44	84.00	81.90	85.50	83.36
10.....	91.67	89.38	93.33	91.00	95.00	92.63
11.....	100.83	98.31	102.67	100.10	104.50	101.89
12.....	110.00	107.25	112.00	109.20	114.00	111.15
13.....	119.17	116.19	121.33	118.30	123.50	120.41
14.....	128.33	125.12	130.67	127.40	133.00	129.68
15.....	137.50	134.06	140.00	136.50	142.50	138.94
16.....	146.67	143.00	149.33	145.60	152.00	148.20
17.....	155.83	151.93	158.67	154.70	161.50	157.46
18.....	165.00	160.88	168.00	163.80	171.00	166.73
19.....	174.17	169.82	177.33	172.90	180.50	175.99
20.....	183.33	178.75	186.67	182.00	190.00	185.25
21.....	192.50	187.69	196.00	191.10	199.50	194.51
22.....	201.67	196.63	205.33	200.20	209.00	203.78
23.....	210.83	205.56	214.67	209.30	218.50	213.04
24.....	220.00	214.50	224.00	218.40	228.00	222.30
25.....	229.17	223.44	233.33	227.50	237.50	231.56
26.....	238.33	232.37	242.67	236.60	247.00	240.83
27.....	247.50	241.31	252.00	245.70	256.50	250.09
28.....	256.67	250.25	261.33	254.80	266.00	259.35
29.....	265.83	259.18	270.67	263.90	275.50	268.61
30.....	275.00	268.13	280.00	273.00	285.00	277.88
Months.						
Jan.....	275.00	268.12	280.00	273.00	285.00	277.87
Feb.....	275.00	268.13	280.00	273.00	285.00	277.88
Mar.....	275.00	268.12	280.00	273.00	285.00	277.87
Apr.....	275.00	268.13	280.00	273.00	285.00	277.88
May.....	275.00	268.12	280.00	273.00	285.00	277.87
June.....	275.00	268.13	280.00	273.00	285.00	277.88
July.....	275.00	268.12	280.00	273.00	285.00	277.87
Aug.....	275.00	268.13	280.00	273.00	285.00	277.88
Sept.....	275.00	268.12	280.00	273.00	285.00	277.87
Oct.....	275.00	268.13	280.00	273.00	285.00	277.88
Nov.....	275.00	268.12	280.00	273.00	285.00	277.87
Dec.....	275.00	268.13	280.00	273.00	285.00	277.88
Yearly salary.	3,300.00	3,217.50	3,360.00	3,276.00	3,420.00	3,334.50

Days.	\$3,480		\$3,500		\$3,504	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$9.67	\$9.43	\$9.72	\$9.48	\$9.73	\$9.49
2.....	19.33	18.85	19.44	18.95	19.48	18.98
3.....	29.00	28.28	29.17	28.44	29.20	28.47
4.....	38.67	37.70	38.89	37.92	38.93	37.96
5.....	48.33	47.12	48.61	47.39	48.67	47.45
6.....	58.00	56.55	58.33	56.87	58.40	56.94
7.....	67.67	65.98	68.06	66.36	68.13	66.43
8.....	77.33	75.40	77.78	75.84	77.87	75.92
9.....	87.00	84.83	87.50	85.31	87.60	85.41
10.....	96.67	94.25	97.22	94.79	97.33	94.90
11.....	106.33	103.67	106.94	104.27	107.07	104.39
12.....	116.00	113.10	116.67	113.75	116.80	113.88
13.....	125.67	122.53	126.39	123.23	126.53	123.37
14.....	135.33	131.95	136.11	132.71	136.27	132.86
15.....	145.00	141.38	145.83	142.18	146.00	142.35
16.....	154.67	150.80	155.56	151.67	155.73	151.84
17.....	164.33	160.22	165.28	161.15	165.47	161.33
18.....	174.00	169.65	175.00	170.63	175.20	170.82
19.....	183.67	179.08	184.72	180.10	184.93	180.31
20.....	193.33	188.50	194.44	189.58	194.67	189.80
21.....	203.00	197.93	204.17	199.07	204.40	199.29
22.....	212.67	207.35	213.89	208.54	214.13	208.78
23.....	222.33	216.77	223.61	218.02	223.87	218.27
24.....	232.00	226.20	233.33	227.50	233.60	227.76
25.....	241.67	235.63	243.06	236.98	243.33	237.25
26.....	251.33	245.05	252.78	246.46	253.07	246.74
27.....	261.00	254.48	262.50	255.94	262.80	256.23
28.....	270.67	263.90	272.22	265.41	272.53	265.72
29.....	280.33	273.32	281.94	274.89	282.27	275.21
30.....	290.00	282.75	291.67	284.38	292.00	284.70
Months.						
Jan.....	290.00	282.75	291.66	284.37	292.00	284.70
Feb.....	290.00	282.75	291.67	284.38	292.00	284.70
Mar.....	290.00	282.75	291.67	284.37	292.00	284.70
Apr.....	290.00	282.75	291.66	284.38	292.00	284.70
May.....	290.00	282.75	291.67	284.37	292.00	284.70
June.....	290.00	282.75	291.67	284.38	292.00	284.70
July.....	290.00	282.75	291.66	284.37	292.00	284.70
Aug.....	290.00	282.75	291.67	284.38	292.00	284.70
Sept.....	290.00	282.75	291.67	284.37	292.00	284.70
Oct.....	290.00	282.75	291.66	284.38	292.00	284.70
Nov.....	290.00	282.75	291.67	284.37	292.00	284.70
Dec.....	290.00	282.75	291.67	284.38	292.00	284.70
Yearly salary.	3,480.00	3,393.00	3,500.00	3,412.50	3,504.00	3,416.40

Days.	\$3,540		\$3,600		\$3,720	
	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.
1.....	\$9.83	\$9.58	\$10.00	\$9.75	\$10.33	\$10.07
2.....	19.67	19.18	20.00	19.50	20.67	20.15
3.....	29.50	28.76	30.00	29.25	31.00	30.23
4.....	39.33	38.35	40.00	39.00	41.33	40.30
5.....	49.17	47.94	50.00	48.75	51.67	50.38
6.....	59.00	57.53	60.00	58.50	62.00	60.45
7.....	68.83	67.11	70.00	68.25	72.33	70.52
8.....	78.67	76.70	80.00	78.00	82.67	80.60
9.....	88.50	86.29	90.00	87.75	93.00	90.68
10.....	98.33	95.87	100.00	97.50	103.33	100.75
11.....	108.17	105.47	110.00	107.25	113.67	110.83
12.....	118.00	115.05	120.00	117.00	124.00	120.90
13.....	127.83	124.63	130.00	126.75	134.33	130.97
14.....	137.67	134.23	140.00	136.50	144.67	141.05
15.....	147.50	143.81	150.00	146.25	155.00	151.13
16.....	157.33	153.40	160.00	156.00	165.33	161.20
17.....	167.17	162.99	170.00	165.75	175.67	171.28
18.....	177.00	172.58	180.00	175.50	186.00	181.35
19.....	186.83	182.16	190.00	185.25	196.33	191.42
20.....	196.67	191.75	200.00	195.00	206.67	201.50
21.....	206.50	201.34	210.00	204.75	217.00	211.58
22.....	216.33	210.92	220.00	214.50	227.33	221.65
23.....	226.17	220.52	230.00	224.25	237.67	231.73
24.....	236.00	230.10	240.00	234.00	248.00	241.80
25.....	245.83	239.68	250.00	243.75	258.33	251.87
26.....	255.67	249.28	260.00	253.50	268.67	261.95
27.....	265.50	258.86	270.00	263.25	279.00	272.03
28.....	275.33	268.45	280.00	273.00	289.33	282.10
29.....	285.17	278.04	290.00	282.75	299.67	292.18
30.....	295.00	287.63	300.00	292.50	310.00	302.25
Months.						
Jan.....	295.00	287.62	300.00	292.50	310.00	302.25
Feb.....	295.00	287.63	300.00	292.50	310.00	302.25
Mar.....	295.00	287.62	300.00	292.50	310.00	302.25
Apr.....	295.00	287.63	300.00	292.50	310.00	302.25
May.....	295.00	287.62	300.00	292.50	310.00	302.25
June.....	295.00	287.63	300.00	292.50	310.00	302.25
July.....	295.00	287.62	300.00	292.50	310.00	302.25
Aug.....	295.00	287.63	300.00	292.50	310.00	302.25
Sept.....	295.00	287.62	300.00	292.50	310.00	302.25
Oct.....	295.00	287.63	300.00	292.50	310.00	302.25
Nov.....	295.00	287.62	300.00	292.50	310.00	302.25
Dec.....	295.00	287.63	300.00	292.50	310.00	302.25
Yearly salary.	3,540.00	3,451.50	3,600.00	3,510.00	3,720.00	3,627.00



Days.	\$3,740		\$3,750		\$3,760	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$10.39	\$10.13	\$10.42	\$10.16	\$10.44	\$10.18
2.....	20.78	20.26	20.83	20.31	20.89	20.37
3.....	31.17	30.39	31.25	30.47	31.33	30.55
4.....	41.56	40.52	41.67	40.63	41.78	40.74
5.....	51.94	50.64	52.08	50.78	52.22	50.91
6.....	62.33	60.77	62.50	60.94	62.67	61.10
7.....	72.72	70.90	72.92	71.10	73.11	71.28
8.....	83.11	81.03	83.33	81.25	83.56	81.47
9.....	93.50	91.16	93.75	91.41	94.00	91.65
10.....	103.89	101.29	104.17	101.57	104.44	101.83
11.....	114.28	111.42	114.58	111.72	114.89	112.02
12.....	124.67	121.55	125.00	121.88	125.33	122.20
13.....	135.06	131.66	135.42	132.03	135.78	132.39
14.....	145.44	141.80	145.83	142.18	146.22	142.56
15.....	155.83	151.93	156.25	152.34	156.67	152.75
16.....	166.22	162.06	166.67	162.50	167.11	162.93
17.....	176.61	172.19	177.08	172.65	177.56	173.12
18.....	187.00	182.33	187.50	182.81	188.00	183.30
19.....	197.39	192.46	197.92	192.97	198.44	193.48
20.....	207.78	202.59	208.33	203.12	208.89	203.67
21.....	218.17	212.72	218.75	213.28	219.33	213.85
22.....	228.56	222.85	229.17	223.44	229.78	224.04
23.....	238.94	232.97	239.58	233.59	240.22	234.21
24.....	249.33	243.10	250.00	243.75	250.67	244.40
25.....	259.72	253.23	260.42	253.91	261.11	254.58
26.....	270.11	263.36	270.83	264.06	271.56	264.77
27.....	280.50	273.49	281.25	274.22	282.00	274.95
28.....	290.89	283.62	291.67	284.38	292.44	285.13
29.....	301.28	293.75	302.08	294.53	302.89	295.32
30.....	311.67	303.88	312.50	304.69	313.33	305.50
Months.						
Jan.....	311.66	303.87	312.50	304.68	313.33	305.50
Feb.....	311.67	303.88	312.50	304.69	313.33	305.50
Mar.....	311.67	303.87	312.50	304.69	313.34	305.50
Apr.....	311.66	303.88	312.50	304.69	313.33	305.50
May.....	311.67	303.87	312.50	304.68	313.33	305.50
June.....	311.67	303.88	312.50	304.69	313.34	305.50
July.....	311.66	303.87	312.50	304.69	313.33	305.50
Aug.....	311.67	303.88	312.50	304.69	313.33	305.50
Sept.....	311.67	303.87	312.50	304.68	313.34	305.50
Oct.....	311.66	303.88	312.50	304.69	313.33	305.50
Nov.....	311.67	303.87	312.50	304.69	313.33	305.50
Dec.....	311.67	303.88	312.50	304.69	313.34	305.50
Yearly salary.	3,740.00	3,646.50	3,750.00	3,656.25	3,760.00	3,666.00

Days.	\$3,780		\$3,800		\$3,840	
	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.	Basic salary.	Less 2½% retire-ment de-duction.
1.....	\$10.50	\$10.24	\$10.56	\$10.30	\$10.67	\$10.40
2.....	21.00	20.48	21.11	20.58	21.33	20.80
3.....	31.50	30.71	31.67	30.88	32.00	31.20
4.....	42.00	40.95	42.22	41.16	42.67	41.60
5.....	52.50	51.19	52.78	51.46	53.33	52.00
6.....	63.00	61.43	63.33	61.75	64.00	62.40
7.....	73.50	71.66	73.89	72.04	74.67	72.80
8.....	84.00	81.90	84.44	82.33	85.33	83.20
9.....	94.50	92.14	95.00	92.63	96.00	93.60
10.....	105.00	102.38	105.56	102.92	106.67	104.00
11.....	115.50	112.61	116.11	113.21	117.33	114.40
12.....	126.00	122.85	126.67	123.50	128.00	124.80
13.....	136.50	133.09	137.22	133.79	138.67	135.20
14.....	147.00	143.33	147.78	144.09	149.33	145.60
15.....	157.50	153.56	158.33	154.37	160.00	156.00
16.....	168.00	163.80	168.89	164.67	170.67	166.40
17.....	178.50	174.04	179.44	174.95	181.33	176.80
18.....	189.00	184.28	190.00	185.25	192.00	187.20
19.....	199.50	194.51	200.56	195.55	202.67	197.60
20.....	210.00	204.75	211.11	205.83	213.33	208.00
21.....	220.50	214.99	221.67	216.13	224.00	218.40
22.....	231.00	225.23	232.22	226.41	234.67	228.80
23.....	241.50	235.46	242.78	236.71	245.33	239.20
24.....	252.00	245.70	253.33	247.00	256.00	249.60
25.....	262.50	255.94	263.89	257.29	266.67	260.00
26.....	273.00	266.18	274.44	267.58	277.33	270.40
27.....	283.50	276.41	285.00	277.88	288.00	280.80
28.....	294.00	286.65	295.56	288.17	298.67	291.20
29.....	304.50	296.89	306.11	298.46	309.33	301.60
30.....	315.00	307.13	316.67	308.75	320.00	312.00
Months.						
Jan.....	315.00	307.12	316.66	308.75	320.00	312.00
Feb.....	315.00	307.13	316.67	308.75	320.00	312.00
Mar.....	315.00	307.12	316.67	308.75	320.00	312.00
Apr.....	315.00	307.13	316.66	308.75	320.00	312.00
May.....	315.00	307.12	316.67	308.75	320.00	312.00
June.....	315.00	307.13	316.67	308.75	320.00	312.00
July.....	315.00	307.12	316.66	308.75	320.00	312.00
Aug.....	315.00	307.13	316.67	308.75	320.00	312.00
Sept.....	315.00	307.12	316.67	308.75	320.00	312.00
Oct.....	315.00	307.13	316.66	308.75	320.00	312.00
Nov.....	315.00	307.12	316.67	308.75	320.00	312.00
Dec.....	315.00	307.13	316.67	308.75	320.00	312.00
Yearly salary.	3,780.00	3,685.50	3,800.00	3,705.00	3,840.00	3,744.00

Days.	\$3,900		\$3,960		\$4,000	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$10.83	\$10.56	\$11.00	\$10.73	\$11.11	\$10.83
2.....	21.67	21.13	22.00	21.45	22.22	21.66
3.....	32.50	31.69	33.00	32.18	33.33	32.50
4.....	43.33	42.25	44.00	42.90	44.44	43.33
5.....	54.17	52.82	55.00	53.63	55.56	54.17
6.....	65.00	63.38	66.00	64.35	66.67	65.00
7.....	75.83	73.93	77.00	75.08	77.78	75.84
8.....	86.67	84.50	88.00	85.80	88.89	86.67
9.....	97.50	95.06	99.00	96.53	100.00	97.50
10.....	108.33	105.62	110.00	107.25	111.11	108.33
11.....	119.17	116.19	121.00	117.98	122.22	119.16
12.....	130.00	126.75	132.00	128.70	133.33	130.00
13.....	140.83	137.31	143.00	139.43	144.44	140.83
14.....	151.67	147.88	154.00	150.15	155.56	151.67
15.....	162.50	158.44	165.00	160.88	166.67	162.50
16.....	173.33	169.00	176.00	171.60	177.78	173.34
17.....	184.17	179.57	187.00	182.33	188.89	184.17
18.....	195.00	190.13	198.00	193.05	200.00	195.00
19.....	205.83	200.68	209.00	203.78	211.11	205.83
20.....	216.67	211.25	220.00	214.50	222.22	216.66
21.....	227.50	221.81	231.00	225.23	233.33	227.50
22.....	238.33	232.37	242.00	235.95	244.44	238.33
23.....	249.17	242.94	253.00	246.68	255.56	249.17
24.....	260.00	253.50	264.00	257.40	266.67	260.00
25.....	270.83	264.06	275.00	268.13	277.78	270.84
26.....	281.67	274.63	286.00	278.85	288.89	281.67
27.....	292.50	285.19	297.00	289.58	300.00	292.50
28.....	303.33	295.75	308.00	300.30	311.11	303.33
29.....	314.17	306.32	319.00	311.03	322.22	314.16
30.....	325.00	316.88	330.00	321.75	333.33	325.00
Months.						
Jan.....	325.00	316.87	330.00	321.75	333.33	325.00
Feb.....	325.00	316.88	330.00	321.75	333.33	325.00
Mar.....	325.00	316.87	330.00	321.75	333.34	325.00
Apr.....	325.00	316.88	330.00	321.75	333.33	325.00
May.....	325.00	316.87	330.00	321.75	333.33	325.00
June.....	325.00	316.88	330.00	321.75	333.34	325.00
July.....	325.00	316.87	330.00	321.75	333.33	325.00
Aug.....	325.00	316.88	330.00	321.75	333.33	325.00
Sept.....	325.00	316.87	330.00	321.75	333.34	325.00
Oct.....	325.00	316.88	330.00	321.75	333.33	325.00
Nov.....	325.00	316.87	330.00	321.75	333.33	325.00
Dec.....	325.00	316.88	330.00	321.75	333.34	325.00
Yearly salary.	3,900.00	3,802.00	3,960.00	3,861.00	4,000.00	3,900.00

Days.	\$4,020		\$4,040		\$4,080	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$11.17	\$10.89	\$11.22	\$10.94	\$11.33	\$11.05
2.....	22.33	21.77	22.44	21.88	22.67	22.10
3.....	33.50	32.66	33.67	32.83	34.00	33.15
4.....	44.67	43.55	44.89	43.77	45.33	44.20
5.....	55.83	54.43	56.11	54.71	56.67	55.25
6.....	67.00	65.33	67.33	65.65	68.00	66.30
7.....	78.17	76.22	78.56	76.60	79.33	77.35
8.....	89.33	87.10	89.78	87.54	90.67	88.40
9.....	100.50	97.99	101.00	98.48	102.00	99.45
10.....	111.67	108.88	112.22	109.41	113.33	110.50
11.....	122.83	119.76	123.44	120.35	124.67	121.55
12.....	134.00	130.65	134.67	131.30	136.00	132.60
13.....	145.17	141.54	145.89	142.24	147.33	143.65
14.....	156.33	152.42	157.11	153.18	158.67	154.70
15.....	167.50	163.31	168.33	164.17	170.00	165.75
16.....	178.67	174.20	179.56	175.07	181.33	176.80
17.....	189.83	185.08	190.78	186.01	192.67	187.85
18.....	201.00	195.98	202.00	196.95	204.00	198.90
19.....	212.17	206.87	213.22	207.89	215.33	209.95
20.....	223.33	217.75	224.44	218.83	226.67	221.00
21.....	234.50	228.64	235.67	229.78	238.00	232.05
22.....	245.67	239.53	246.89	240.72	249.33	243.10
23.....	256.83	250.41	258.11	251.66	260.67	254.15
24.....	268.00	261.30	269.33	262.60	272.00	265.20
25.....	279.17	272.19	280.56	273.54	283.33	276.25
26.....	290.33	283.07	291.78	284.48	294.67	287.30
27.....	301.50	293.96	303.00	295.42	306.00	298.35
28.....	312.67	304.85	314.22	306.36	317.33	309.40
29.....	323.83	315.73	325.44	317.30	328.67	320.45
30.....	335.00	326.63	336.67	328.25	340.00	331.50
Months.						
Jan.....	335.00	326.62	336.66	328.25	340.00	331.50
Feb.....	335.00	326.63	336.67	328.25	340.00	331.50
Mar.....	335.00	326.62	336.67	328.25	340.00	331.50
Apr.....	335.00	326.63	336.66	328.25	340.00	331.50
May.....	335.00	326.62	336.67	328.25	340.00	331.50
June.....	335.00	326.63	336.67	328.25	340.00	331.50
July.....	335.00	326.62	336.66	328.25	340.00	331.50
Aug.....	335.00	326.63	336.67	328.25	340.00	331.50
Sept.....	335.00	326.62	336.67	328.25	340.00	331.50
Oct.....	335.00	326.63	336.66	328.25	340.00	331.50
Nov.....	335.00	326.62	336.67	328.25	340.00	331.50
Dec.....	335.00	326.63	336.67	328.25	340.00	331.50
Yearly salary.	4,020.00	3,919.50	4,040.00	3,939.00	4,080.00	3,978.00

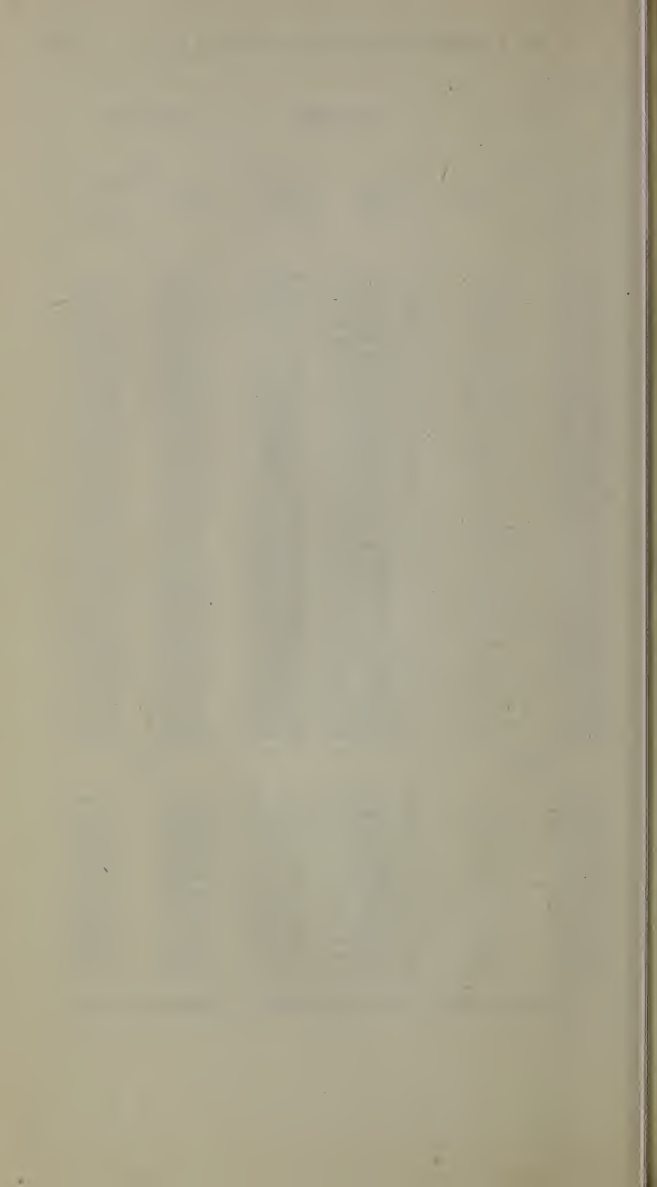
Days.	\$4,140		\$4,200		\$4,250	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$11.50	\$11.21	\$11.67	\$11.38	\$11.81	\$11.51
2.....	23.00	22.43	23.33	22.75	23.61	23.02
3.....	34.50	33.64	35.00	34.13	35.42	34.53
4.....	46.00	44.85	46.67	45.50	47.22	46.04
5.....	57.50	56.06	58.33	56.87	59.03	57.55
6.....	69.00	67.28	70.00	68.25	70.83	69.06
7.....	80.50	78.49	81.67	79.63	82.64	80.57
8.....	92.00	89.70	93.33	91.00	94.44	92.08
9.....	103.50	100.91	105.00	102.38	106.25	103.59
10.....	115.00	112.13	116.67	113.75	118.06	115.11
11.....	126.50	123.34	128.33	125.12	129.86	126.61
12.....	138.00	134.55	140.00	136.50	141.67	138.13
13.....	149.50	145.76	151.67	147.88	153.47	149.63
14.....	161.00	156.98	163.33	159.25	165.28	161.15
15.....	172.50	168.19	175.00	170.63	177.08	172.65
16.....	184.00	179.40	186.67	182.00	188.89	184.17
17.....	195.50	190.61	198.33	193.37	200.69	195.67
18.....	207.00	201.83	210.00	204.75	212.50	207.19
19.....	218.50	213.04	221.67	216.13	224.31	218.70
20.....	230.00	224.25	233.33	227.50	236.11	230.21
21.....	241.50	235.46	245.00	238.88	247.92	241.72
22.....	253.00	246.68	256.67	250.25	259.72	253.23
23.....	264.50	257.89	268.33	261.62	271.53	264.74
24.....	276.00	269.10	280.00	273.00	283.33	276.25
25.....	287.50	280.31	291.67	284.38	295.14	287.76
26.....	299.00	291.53	303.33	295.75	306.94	299.27
27.....	310.50	302.74	315.00	307.13	318.75	310.78
28.....	322.00	313.95	326.67	318.50	330.56	322.30
29.....	333.50	325.16	338.33	329.87	342.36	333.80
30.....	345.00	336.38	350.00	341.25	354.17	345.32
Months.						
Jan.....	345.00	336.37	350.00	341.25	354.16	345.31
Feb.....	345.00	336.38	350.00	341.25	354.17	345.31
Mar.....	345.00	336.37	350.00	341.25	354.17	345.31
Apr.....	345.00	336.38	350.00	341.25	354.16	345.32
May.....	345.00	336.37	350.00	341.25	354.17	345.31
June.....	345.00	336.38	350.00	341.25	354.17	345.31
July.....	345.00	336.37	350.00	341.25	354.16	345.31
Aug.....	345.00	336.38	350.00	341.25	354.17	345.32
Sept.....	345.00	336.37	350.00	341.25	354.17	345.31
Oct.....	345.00	336.38	350.00	341.25	354.16	345.31
Nov.....	345.00	336.37	350.00	341.25	354.17	345.31
Dec.....	345.00	336.38	350.00	341.25	354.17	345.32
Yearly salary.	4,140.00	4,036.50	4,200.00	4,095.00	4,250.00	4,143.75



Days.	\$4,260		\$4,380		\$4,500	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$11.83	\$11.53	\$12.17	\$11.87	\$12.50	\$12.19
2.....	23.67	23.08	24.33	23.72	25.00	24.38
3.....	35.50	34.61	36.50	36.50	37.50	36.56
4.....	47.33	46.15	48.67	47.45	50.00	48.75
5.....	59.17	57.69	60.83	59.31	62.50	60.94
6.....	71.00	69.23	73.00	71.18	75.00	73.13
7.....	82.83	80.76	85.17	83.04	87.50	85.31
8.....	94.67	92.30	97.33	94.90	100.00	97.50
9.....	106.50	103.84	109.50	106.76	112.50	109.69
10.....	118.33	115.37	121.67	118.63	125.00	121.88
11.....	130.17	126.92	133.83	130.48	137.50	134.06
12.....	142.00	138.45	146.00	142.35	150.00	146.25
13.....	153.83	149.98	158.17	154.22	162.50	158.44
14.....	165.67	161.53	170.33	166.07	175.00	170.63
15.....	177.50	173.06	182.50	177.94	187.50	182.81
16.....	189.33	184.60	194.67	189.80	200.00	195.00
17.....	201.17	196.14	206.83	201.66	212.50	207.19
18.....	213.00	207.68	219.00	213.53	225.00	219.38
19.....	224.83	219.21	231.17	225.39	237.50	231.56
20.....	236.67	230.75	243.33	237.25	250.00	243.75
21.....	248.50	242.29	255.50	249.11	262.50	255.94
22.....	260.33	253.82	267.67	260.98	275.00	268.13
23.....	272.17	265.37	279.83	272.83	287.50	280.31
24.....	284.00	276.90	292.00	284.70	300.00	292.50
25.....	295.83	288.43	304.17	296.57	312.50	304.69
26.....	307.67	299.98	316.33	308.42	325.00	316.88
27.....	319.50	311.51	328.50	320.29	337.50	329.06
28.....	331.33	323.05	340.67	332.15	350.00	341.25
29.....	343.17	334.59	352.83	344.01	362.50	353.44
30.....	355.00	346.13	365.00	355.88	375.00	365.63
Months.						
Jan.....	355.00	346.12	365.00	355.87	375.00	365.62
Feb.....	355.00	346.13	365.00	355.88	375.00	365.63
Mar.....	355.00	346.12	365.00	355.87	375.00	365.62
Apr.....	355.00	346.13	365.00	355.88	375.00	365.63
May.....	355.00	346.12	365.00	355.87	375.00	365.62
June.....	355.00	346.13	365.00	355.88	375.00	365.63
July.....	355.00	346.12	365.00	355.87	375.00	365.62
Aug.....	355.00	346.13	365.00	355.88	375.00	365.63
Sept.....	355.00	346.12	365.00	355.87	375.00	365.62
Oct.....	355.00	346.13	365.00	355.88	375.00	365.63
Nov.....	355.00	346.12	365.00	355.87	375.00	365.62
Dec.....	355.00	346.13	365.00	355.88	375.00	365.63
Yearly salary.	4,260.00	4,153.50	4,380.00	4,270.50	4,500.00	4,387.50

Days.	\$5,000		\$5,500	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$13.89	\$13.54	\$15.28	\$14.90
2.....	27.78	27.09	30.56	29.80
3.....	41.67	40.63	45.83	44.68
4.....	55.56	54.17	61.11	59.58
5.....	69.44	67.70	76.39	74.48
6.....	83.33	81.25	91.67	89.38
7.....	97.22	94.79	106.94	104.27
8.....	111.11	108.33	122.22	119.16
9.....	125.00	121.88	137.50	134.06
10.....	138.89	135.42	152.78	148.96
11.....	152.78	148.96	168.06	163.86
12.....	166.67	162.50	183.33	178.75
13.....	180.56	176.05	198.61	193.64
14.....	194.44	189.58	213.89	208.54
15.....	208.33	203.12	229.17	223.44
16.....	222.22	216.66	244.44	238.33
17.....	236.11	230.21	259.72	253.23
18.....	250.00	243.75	275.00	268.13
19.....	263.89	257.29	290.28	283.02
20.....	277.78	270.84	305.56	297.92
21.....	291.67	284.38	320.83	312.81
22.....	305.56	297.92	336.11	327.71
23.....	319.44	311.45	351.39	342.61
24.....	333.33	325.00	366.67	357.50
25.....	347.22	338.54	381.94	372.39
26.....	361.11	352.08	397.22	387.29
27.....	375.00	365.63	412.50	402.19
28.....	388.89	379.17	427.78	417.09
29.....	402.78	392.71	443.06	431.98
30.....	416.67	406.25	458.33	446.87
Months.				
Jan.....	416.66	406.25	458.33	446.87
Feb.....	416.67	406.25	458.33	446.88
Mar.....	416.67	406.25	458.34	446.87
Apr.....	416.66	406.25	458.33	446.88
May.....	416.67	406.25	458.33	446.87
June.....	416.67	406.25	458.34	446.88
July.....	416.66	406.25	458.33	446.87
Aug.....	416.67	406.25	458.33	446.88
Sept.....	416.67	406.25	458.34	446.87
Oct.....	416.66	406.25	458.33	446.88
Nov.....	416.67	406.25	458.33	446.87
Dec.....	416.67	406.25	458.34	446.88
Yearly salary..	5,000.00	4,875.00	5,500.00	5,367.50

Days.	\$6,000		\$12,000	
	Basic salary.	Less 2½% retirement deduction.	Basic salary.	Less 2½% retirement deduction.
1.....	\$16.67	\$16.25	\$33.33	\$32.50
2.....	33.33	32.50	66.67	65.00
3.....	50.00	48.75	100.00	97.50
4.....	66.67	65.00	133.33	130.00
5.....	83.33	81.25	166.67	162.50
6.....	100.00	97.50	200.00	195.00
7.....	116.67	113.75	233.33	227.50
8.....	133.33	130.00	266.67	260.00
9.....	150.00	146.25	300.00	292.50
10.....	166.67	162.50	333.33	325.00
11.....	183.33	178.75	366.67	357.50
12.....	200.00	195.00	400.00	390.00
13.....	216.67	211.25	433.33	422.50
14.....	233.33	227.50	466.67	455.00
15.....	250.00	243.75	500.00	487.50
16.....	266.67	260.00	533.33	520.00
17.....	283.33	276.25	566.67	552.50
18.....	300.00	292.50	600.00	585.00
19.....	316.67	308.75	633.33	617.50
20.....	333.33	325.00	666.67	650.00
21.....	350.00	341.25	700.00	682.50
22.....	366.67	357.50	733.33	715.00
23.....	383.33	373.75	766.67	747.50
24.....	400.00	390.00	800.00	780.00
25.....	416.67	406.25	833.33	812.50
26.....	433.33	422.50	866.67	845.00
27.....	450.00	438.75	900.00	877.50
28.....	466.67	455.00	933.33	910.00
29.....	483.33	471.25	966.67	942.50
30.....	500.00	487.50	1,000.00	975.00
Months.				
Jan.....	500.00	487.50	1,000.00	975.00
Feb.....	500.00	487.50	1,000.00	975.00
Mar.....	500.00	487.50	1,000.00	975.00
Apr.....	500.00	487.50	1,000.00	975.00
May.....	500.00	487.50	1,000.00	975.00
June.....	500.00	487.50	1,000.00	975.00
July.....	500.00	487.50	1,000.00	975.00
Aug.....	500.00	487.50	1,000.00	975.00
Sept.....	500.00	487.50	1,000.00	975.00
Oct.....	500.00	487.50	1,000.00	975.00
Nov.....	500.00	487.50	1,000.00	975.00
Dec.....	500.00	487.50	1,000.00	975.00
Yearly salary..	6,000.00	5,850.00	12,000.00	11,700.00



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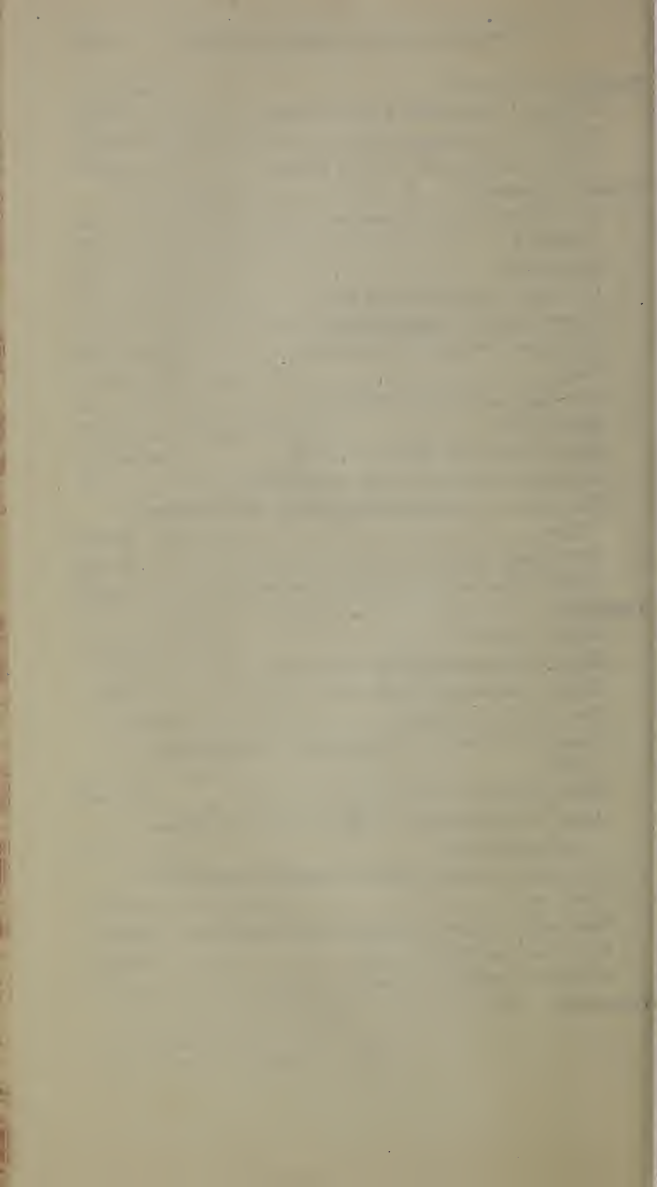
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(Amendment No. 1 to Fiscal Regulations.)

## DEPARTMENT OF AGRICULTURE

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## MEMORANDUM NO. 373.

Amendment to the Fiscal Regulations.

MARCH 13, 1922.

Paragraph 53 of the Fiscal Regulations is hereby amended to read as follows:

**53. Reimbursement Accounts must be sworn to.—**

*Reimbursement accounts, consisting in whole or in part of items of expenses actually incurred, must be sworn to when practicable, but charges for fees paid for administering oaths will not be reimbursed. Accounts consisting entirely of claims for per diem allowance in lieu of subsistence or resubmitted items need not be sworn to. If impossible to swear to accounts by reason of remoteness from officials authorized to administer oaths, or other causes, a certificate on honor, clearly setting forth the circumstances in the case, must be attached to the account in lieu of the omitted oath.*

HENRY C. WALLACE,

Secretary.

## MEMORANDUM NO. 374.

Amendment to the Fiscal Regulations.

MARCH 13, 1922.

Paragraphs 24 and 72 of the Fiscal Regulations of the department are hereby amended to read as follows:

**24. Legal Holiday Pay of Per Diem Employees.—**

Per diem employees within the United States holding permanent appointments will receive pay for legal holidays (the first day of January, the twenty-second day of February, the thirtieth day of May, the fourth day of July, the first Monday in September, the twenty-fifth day of

December, such days as may be designated by the President as days for national thanksgiving, and days declared legal holidays by acts of Congress if such acts provide for pay to per diem employees) if in pay status on the business days preceding and following such legal holidays, i. e., on duty or on leave of absence with pay. Temporary per diem employees and those whose appointments read "for days actually employed" must actually perform service on the business days preceding and following such holidays in order to be entitled to pay therefor: *Provided*, That when any of the legal holidays herein mentioned falls on Sunday the day observed as such shall be considered the legal holiday.

**72. Acceptance of Bids; Contract and Bond.**—No bid shall be accepted unless the price is reasonable. All bids and proposals shall be subject to these regulations. The contract of purchase will be complete and binding upon acceptance by the department of the bid or proposal and giving notice to the bidder. The Forester, or a district forester when previously authorized in writing by the Forester, and the Chief of the Bureau of Public Roads, or a district engineer of that bureau when previously authorized in writing by the chief of bureau, may accept bids or proposals when the amount involved is \$1,000 or less. The Forester or chief of bureau, and a district forester of the Forest Service or a district engineer of the Bureau of Public Roads, when authorized as aforesaid, may, when the amount involved is less than \$2,500, accept bids or proposals for road construction station work, or for supplies, materials, and equipment required exclusively for fire suppression, and the construction or maintenance of roads or trails, giving notice to the successful bidder of all acceptances. A formal contract and bond must be required for all construction work for which bids are accepted. In other cases the officer accepting the bid may, in his discretion, require such contract and bond,

utilizing the services of the most available law officer of the department in connection therewith. An official in charge of an experiment station in Alaska, Hawaii, Porto Rico, the Virgin Islands, or the island of Guam, when previously authorized in writing by the Secretary, may accept bids or proposals up to amounts fixed in such authorization, and shall give notice to the successful bidder of the acceptance thereof.

In all cases other than those covered by the preceding paragraph acceptances and notices thereof will be by the Secretary.

In all cases in which the amount involved in the purchase is \$1,000 or more, except in the case of purchase of supplies, materials, and equipment required exclusively for the maintenance of roads and trails, or fire suppression, where the amount of the purchase does not exceed \$2,500, the successful bidder will be required to execute a written contract supported by an appropriate bond. This requirement may be waived, however, by the Secretary when the articles to be purchased are of regular standard make or manufacture and in connection with the purchase of seeds for congressional distribution when immediate delivery is required.

When less than \$50 is involved and answers to inquiries, made in compliance with the Fiscal Regulations, result in quotations of reasonable prices, the lowest price quoted may be used informally by the chief of the bureau concerned as the basis of purchases in the open market.

Unless otherwise stated in the specification, or advertisement for bids or proposals, or in the contract of purchase, the department shall be bound only for the particular supplies in the quantities specified therein, and shall not be bound for supplies which may be purchased at any other time during that fiscal year.

HENRY C. WALLACE,  
*Secretary.*



957F  
(Amendment No. 2 to Fiscal Regulations.)

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DEPARTMENT OF AGRICULTURE

OFFICE OF THE SECRETARY

WASHINGTON

MEMORANDUM NO. 375.

Amendment to the Fiscal Regulations.

MARCH 27, 1922.

Effective March 1, 1922, the Fiscal Regulations are hereby amended by inserting therein, immediately following paragraph 5, the following:

**5½. Claims for General Accounting Office Settlement.**—The bureau accounting officers shall see that vouchers destined for settlement in the General Accounting Office are accompanied by all necessary information to permit final disposition of the claim. This information shall be on the voucher or permanently attached thereto and will include the following:

1. Freight accounts must be accompanied by an accomplished bill of lading, a memorandum certificate in lieu thereof, or by other proper evidence of the performance of the service. Claims for storage included in freight accounts must be supported by a certificate setting forth the circumstances and showing the necessity for the expense. In the case of loss or damage to any part of the shipment a notation thereof should be made before the accomplishment of the Government bill of lading, and a statement of the facts and an estimate of the damage must be attached to the account if practicable.

2. In the case of transfers of funds, vouchers must show on the face the correct title of the appropriation to be charged and of the appropriation to be credited.

the date the order was placed, the date the service was rendered, a certificate (either on the voucher or on a paper attached thereto) of an officer of the department or bureau to whom funds are to be transferred, stating that the claim is correct and just and that settlement has not been made, a certificate of an officer of the department or bureau transferring the funds that the supplies have been received or the services rendered. Wherever a reference or key number is used it should appear on the voucher.

These classes of vouchers, unless they include charges for freight lost or damaged in transit, will be scheduled to the disbursing office for direct settlement in the General Accounting Office as heretofore.

3. All vouchers involving claims for loss or damage in transit, and all other vouchers involving disputed questions of law or fact, and vouchers covering claims for loss or damage to horses and other property used in official business will be forwarded to the office of inspection. In each case the voucher will be accompanied by a statement setting forth the facts in detail, the conclusion and recommendation of the chief of bureau, and by any statement the claimant may have made in support of his claim. The office of inspection will review and brief each claim and prepare it for transmission by the Secretary, through the disbursing office, either for advance decision by the Comptroller General or for direct settlement by the General Accounting Office.

No claim shall be forwarded to the General Accounting Office (Comptroller General) for advance decision until a statement shall have been secured from the bureau involved which, together with any statement made by the claimant in support of his claim, shall be attached to and made a part of the submission.

HENRY C. WALLACE,

*Secretary.*



## MEMORANDUM NO. 377.

Amendment to the Fiscal Regulations.

APRIL 15, 1922.

Paragraph 32, section (e), and paragraph 35, section (f), of the Fiscal Regulations are hereby amended to read as follows:

**32. Actual Traveling Expenses.—**

(e) Street-car, transfer-coach, and omnibus fares, if the charge is not in excess of locally prevailing rates. Personal transfers as herein provided between hotels when satisfactorily explained. Transfers of baggage when the charge is not in excess of locally prevailing rates: *Provided*, That an employee may properly chose his residence in a suburb of his official station, and personal transfers and transfers of baggage as herein provided will be allowed between such residence and the depot at his official station at the beginning and termination of official travel. When properly explained, storage charges may be allowed on baggage. In case of public necessity taxicab hire will also be allowed, but a satisfactory explanation of necessity must accompany claim. Taxicab hire will not be allowed in the following cases, which are not considered public necessities:

1. If the depot, hotel, or other place the employee is required to visit on official business is within walking distance.

2. If due to inclement weather.

3. If due to unfamiliarity with the city.

4. If due to the fact that hand baggage is being carried.

*Provided*, That street-car and other fares incurred between place of lodging or where meals are taken and place of duty shall be charged as an item of subsistence. (See pars. 32(h) and 51.)

### 35. Items Not Included in Per Diem in Lieu of Actual Subsistence Expenses.—

(f) Street-car, transfer-coach, and omnibus fares, except when incurred between place of lodging or where meals are taken and place of duty (see par. 34(i)), if the charge is not in excess of locally prevailing rates. In case of public necessity, taxicab hire will also be allowed, but a satisfactory explanation of necessity must accompany claim. Taxicab hire will not be allowed in the following cases, which are not considered public necessities:

1. If the depot, hotel, or other place the employee is required to visit on official business is within walking distance.
2. If due to inclement weather.
3. If due to unfamiliarity with the city.
4. If due to the fact that hand baggage is being carried.

HENRY C. WALLACE,

*Secretary.*

### MEMORANDUM NO. 378.

Amendment to the Fiscal Regulations.

APRIL 15, 1922.

Section (k) of paragraph 32 of the Fiscal Regulations is hereby amended to read as follows:

### 32. Actual Traveling Expenses.—

(k) When specifically authorized actual operating expenses, or mileage rate not exceeding 3 cents per mile for a motorcycle and 7 cents per mile for an automobile, for the use of personally owned vehicles in official work. Each account covering actual operating charges or mileage rates shall be supported by a certificate setting forth, in the case of actual operating expenses, (a) that the charges for gasoline

and oil were arrived at by actual measurement at both the beginning and end of the official trip, and (b) the mileage of each trip; and, in the case of mileage rates, (a) the date of travel, (b) the points between which performed, (c) the actual number of miles traveled, (d) the rate per mile and total charge, (e) the hour of departure from and arrival at official station, and (f) that the travel was officially necessary, that the distances charged for are, to the best of the employee's knowledge and belief, correct, and that no public or regular means of transportation could be used as advantageously in the interest of the Government. In addition to actual operating charges or mileage rates, employees using their own vehicles in official work may be reimbursed for storage charges when storage becomes necessary at points other than official headquarters. Where it becomes necessary, by reason of breakdowns, impassable roads, or miring to have vehicles towed partly, or, under extraordinary circumstances, entirely to destination, reimbursement may be made for reasonable expense of such towage, but all such charges must be fully explained, and each case will be considered on its merits.

An employee transferred, together with his household goods and personal effects used in official work, from one permanent station to another may, with the approval of the chief of bureau, perform said travel in his personally owned automobile and be reimbursed therefor, provided the cost of mileage, salary while en route, and per diem in lieu of subsistence, do not exceed the cost of said travel by rail, including salary, per diem, railroad and Pullman fare, and the expense to the Government of shipping said personally owned automobile by freight. An itemized statement showing what cost of trans-

portation would have been by rail must accompany each account of this character.

Paragraph 89 of the Fiscal Regulations is hereby amended by adding the following section:

**89. Transportation of Effects, etc., of Officers and Employees.—**

(c) When an employee is transferred, together with his household goods and personal effects used in official work, from one official station to another he may, with the approval of the chief of his bureau, perform said travel in his personally owned automobile and be reimbursed therefor, provided the mileage, salary, and per diem in lieu of subsistence, for the number of days consumed in travel by this means do not exceed the cost of said travel by rail, including salary, per diem, railroad and Pullman fare and the expense to the Government of shipping said automobile by freight. An itemized statement showing what the cost of transportation would have been by rail must accompany each account of this character.

HENRY C. WALLACE,

*Secretary.*

**MEMORANDUM NO. 381.**

Amendment to the Fiscal Regulations.

APRIL 24, 1922.

Paragraph 32(*h*) of the Fiscal Regulations of the department is hereby amended to read as follows:

**32. Actual Traveling Expenses.—**

(*h*) Customary charges for subsistence, except as provided in paragraph 32(*r*), not to exceed in the aggregate \$5 for any one day. These charges will include all expenses incurred for meals, lodging, bath, personal use of room at hotel during the daytime, waiter fees not exceeding 30 cents in any one day; laundry, cleaning and pressing of clothing, not exceed-

ing an aggregate of 40 cents per day, to be pro-rated and distributed against the daily subsistence allowance for each preceding day of the period covered by the laundry bill; telegrams to hotels reserving accommodations, to be included in subsistence expenses for the initial date of the period for which the accommodations are occupied; street-car and other fares between place of lodging or where meals are taken and place of duty, and all other subsistence expenses. A charge for lodging at a hotel and a charge for sleeping berth for the same night will be allowed only when accompanied by a definite statement of necessity. Receipts for laundry and for cleaning and pressing of clothing must be submitted or a statement filed with reimbursement account showing that to obtain them was impracticable. The period covered by the laundry charge in each case must appear in the account. Charges for laundry at official headquarters at the termination of a trip will not be allowed: *Provided*, That because of State laws reimbursement for the payment of waiter fees will not be allowed in Arkansas, Georgia, Mississippi, South Carolina, or Tennessee.

HENRY C. WALLACE,  
*Secretary.*

#### MEMORANDUM NO. 383.

Amendment to the Fiscal Regulations.

MAY 9, 1922.

Paragraph 20 of the Fiscal Regulations of the department is hereby amended to read as follows:

**20. Absence without pay.**—The following rules will govern deductions from salary on account of absence without pay:

*31-day month:*

(a) Deduct one day's pay for absence only on the 31st.



*31-day month—Continued.*

- (b) Deduct one day's pay for absence on the 30th and 31st.
- (c) Deduct two days' pay for absence on the 31st and any other one day between the 1st and 29th, both inclusive.
- (d) Deduct one day's pay and fraction for absence on the 31st and fractional part of any other day between the 1st and 29th, both inclusive.
- (e) Deduct only fraction of 30th for absence for fractional part of 30th and all of 31st.

*30-day month:*

- (a) Deduct one day's pay for each day's absence.

*29-day month:*

- (a) Deduct one day's pay for each day's absence between the 1st and 28th, both inclusive.
- (b) Deduct two days' pay for absence on the 29th.

*28-day month:*

- (a) Deduct one day's pay for each day's absence between the 1st and 27th, both inclusive.
- (b) Deduct three days' pay for absence on the 28th.

HENRY C. WALLACE,  
*Secretary.*